

II CROSS REFERENCE

This chapter contains two exhibits:

- ✧ The General Ledger Account/Transaction Code Cross Reference (Exhibit II-1) shows all the active Transaction Codes (TCs) that debit or credit each General Ledger Account. In addition, all of the General Ledger Account (GLA) postings for each Transaction Code are shown to the right of the Transaction Code title. This report is used to determine the proper Transaction Code for the desired General Ledger Account impact.
- ✧ The Transaction Codes by Security Group (Exhibit II-2) lists all of the active Transaction Codes within their Security Groups. Each Transaction Code is assigned to one of seven Security Groups. An individual must be authorized through his or her signon to use the Transaction Codes in one or more Security Groups. The Security Groups are established for proper segregation of duties. The purpose of this report is to help agencies plan for a proper segregation of duties.

ORGANIZATION

The General Ledger Account/Transaction Code Cross Reference is in sequence by General Ledger Account. All Transaction Codes that debit a GLA are shown first; then the credit. The first two sets display no General Ledger Account. Where the General Ledger Account is shown as 'input', the agency selects the appropriate GLA for entry.

The Listing of Transaction Codes by Security Group is sorted by the following accounting activity groupings:

- ✧ Budget,
- ✧ Receipt,
- ✧ Disbursement-ORF Check,
- ✧ Disbursement-Other Check,
- ✧ Expenditure,
- ✧ Encumbrance, and
- ✧ Other.

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GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>INPUT</u>										
DEBITS	L40	ESTABLISH LOAN RECEIVABLE PREV EXPENSED	INPUT	5380	----	----	----	----	----	----
	L51	SCHED 2110/2140 LOAN - NOT ENCUMBERED (AUTO)	INPUT	5380	9844	3021	----	----	----	----
	L52	SCHED 2110/2140 LOAN - NOT ENCUMBERED (MANUAL)	INPUT	5380	9844	3021	----	----	----	----
	L53	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (AUTO)	INPUT	5380	9844	3021	----	----	6155	6150
	L54	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT	5380	9844	3021	----	----	6155	6150
	L55	SCHEDULE LOAN PRINCIPLE REFUND (MANUAL CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
	L58	SCO DISBURSEMENT OF LOAN 2110/2140-NOT ENCUMBERED	INPUT	5380	9844	1140	----	----	----	----
	L59	SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT	5380	9844	1140	----	----	6155	6150
	L61	SCHEDULE LOAN PRINCIPLE REFUND (AUTO CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
	S01	RECORD SCO PAYMENT FOR FACE VALUE OF SECURITY	INPUT	1140	----	----	----	----	----	----
	S02	CLAIM PAYMENT FOR FACE VALUE OF SECURITY (MANUAL)	INPUT	3021	----	----	----	----	----	----
	S07	RECORD DISCOUNT ON SECURITY PURCHASED	INPUT	2014	----	----	----	----	----	----
	198	RECORD TEMPORARY INVESTMENTS EXCEPT SMIF	INPUT	1140	----	----	----	----	----	----
	201	REDUCE DUE TO GOVERNMENTS & RECORD ABATEMENT	INPUT	9000	----	----	----	----	----	----
	236	CLAIM CORRECTION IN ORF (FUND 0998)	INPUT	1400	----	----	----	----	----	----
	263	SCO LIQUIDATION OF AMOUNTS DUE TO GOVERNMENTS	INPUT	1140	----	----	----	----	----	----
	268	SCHED DUE TO OTHER GOVTS (AUTO)	INPUT	3021	----	----	----	----	----	----
	284	SCHEDULE PAYMENT DUE TO OTHER GOVTS (MANUAL)	INPUT	3021	----	----	----	----	----	----
	490	RECORD PURCHASE OF FIXED ASSET - PROPRIETARY FUNDS	INPUT	1140	----	----	----	----	----	----
	493	RECORD ACQUISITION OF NON-EXPENDABLE ASSETS	INPUT	5200	----	----	----	----	----	----
	502	YEC-CLOSE CREDIT BAL ACCT-GL FILE-SHARED FUND	INPUT	5570	----	----	----	----	----	----
	584	YEC-CLOSE CREDIT BAL ACCT-GL FILE-RETAINED EARNINGS	INPUT	5540	----	----	----	----	----	----
	596	YEC-CLOSE CREDIT BAL ACCT-GL FILE-NON SHARED FUND	INPUT	5530	----	----	----	----	----	----
	601	LOAD DEBIT BALANCE GLA - SUPPORT IN GL FILE ONLY	INPUT	9998	----	----	----	----	----	----
	604	LOAD DEBIT BALANCE GLA - SUBSID FILE SUPPORT	INPUT	9998	----	----	----	----	----	----
	606	LOAD DEBIT BALANCE GLA - DOC FILE SUPPORT	INPUT	9998	----	----	----	----	----	----
	608	LOAD DEBIT BALANCE ACCT DOC & SUBSID FILE SUPPORT	INPUT	9998	----	----	----	----	----	----
	616	LOAD OFFICE REVOLVING FUND ADVANCES - DEBIT BAL	INPUT	9998	----	----	----	----	----	----
	627	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC & SUB	INPUT	9998	----	----	----	----	----	----
	629	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC FILE	INPUT	9998	----	----	----	----	----	----
	691	YEC-LOAD DEBIT BAL ACCTS-GL FILE	INPUT	9998	----	----	----	----	----	----
	913	ADD INFORMATIONAL DATA TO NON-ENCUMBRANCE DOCUMENT	INPUT	9998	----	----	----	----	----	----
	943	ADD SUBSIDIARY OR INFO DATA TO NON-ENC DOCUMENT	INPUT	9998	----	----	----	----	----	----
CREDITS	L21	AGENCY COLLECT LOAN PRINCIPAL (2110/40 NOT BILLED)	5380	INPUT	1110	9830	----	----	----	----
	L23	SCO COLLECT LOAN PRINCIPAL (2110/2140 NOT BILLED)	5380	INPUT	1140	9830	----	----	----	----
	L29	AGY COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1110	9844	----	----	----	----
	L30	SCO COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1140	9844	----	----	----	----
	L31	WRITE OFF LOAN PRINCIPAL (2110/2140)	5380	INPUT	----	----	----	----	----	----
	L56	CLAIM CORRECTION LOAN DISBURSEMENT 2110/2140	5380	INPUT	1140	9844	----	----	----	----
	L57	ADJUSTMENT TO DECREASE LOAN PRINCIPAL DISBURSEMENT	5380	INPUT	1140	9844	----	----	----	----
	P04	RETURN OF PREPAYMENT FROM 1740/1750	5330	INPUT	1110	9000	----	----	----	----
	P53	CLAIM CUT-DECREASING AMT DISB BY TC 226-TC229	5330	INPUT	1140	9000	----	----	----	----
	S10	RECORD SALE OF SECURITY - SCO COLLECT	1140	INPUT	----	----	----	----	----	----
	S11	RECORD SALE OF SECURITY - AGENCY COLLECT	1110	INPUT	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>INPUT (Continued)</u>										
CREDITS	S12	LIQUIDATE DISCOUNT ON SECURITY WHEN SOLD	2014	INPUT	----	----	----	----	----	----
(Continued)	S15	RECORD LOSS ON SALE OF SECURITY	8000	INPUT	----	----	----	----	----	----
	199	REC RET OF TEMP INVESTMENTS EXCEPT SMIF	1140	INPUT	----	----	----	----	----	----
	208	REC ACCRUED EXP/ESTAB DUE TO GOVTS-PREV ENCUMB	9000	INPUT	----	----	----	----	6155	6150
	283	REC ACCRUED EXPENDITURE & AMT DUE TO GOVERNMENTS	9000	INPUT	----	----	----	----	----	----
	491	REC DEPRECIATION EXP FOR FIXED ASSETS-PROPRIETARY	9000	INPUT	----	----	----	----	----	----
	494	RECORD WRITE OFF OF NON-EXPENDABLE ASSETS	5200	INPUT	----	----	----	----	----	----
	501	YEC-CLOSE DEBIT BAL ACCT-GL FILE-SHARED FUND	5570	INPUT	----	----	----	----	----	----
	519	YE RECLASS ENCUMBRANCES(A/P) TO DUE TO GOVERNMENTS	3010	INPUT	----	----	----	----	----	----
	552	ACCRUE YE DUE TO OTHER GOVT (EXCESS COLLECTIONS)	8000	INPUT	----	----	----	----	----	----
	583	YEC-CLOSE DEBIT BAL ACCT-GL FILE-RETAINED EARNINGS	5540	INPUT	----	----	----	----	----	----
	595	YEC-CLOSE DEBIT BAL ACCT-GL FILE-NON SHARED FUND	5530	INPUT	----	----	----	----	----	----
	602	LOAD CREDIT BALANCE GLA - SUPPORT IN GL FILE ONLY	9998	INPUT	----	----	----	----	----	----
	605	LOAD CREDIT BALANCE GLA - SUBSID FILE SUPPORT	9998	INPUT	----	----	----	----	----	----
	607	LOAD CREDIT BALANCE GLA - DOC FILE SUPPORT	9998	INPUT	----	----	----	----	----	----
	609	LOAD CREDIT BALANCE ACCT DOC & SUBSID FILE SUPPORT	9998	INPUT	----	----	----	----	----	----
	613	LOAD OFFICE REVOLVING FUND ADVANCES - CREDIT BAL	9998	INPUT	----	----	----	----	----	----
	628	LOAD BEG A-2 CREDIT BAL IN ADVANCE FUND-DOC & SUB	9998	INPUT	----	----	----	----	----	----
	692	YEC-LOAD CREDIT BAL ACCTS-GL FILE	9998	INPUT	----	----	----	----	----	----
<u>1110 GENERAL CASH</u>										
DEBITS	L21	AGENCY COLLECT LOAN PRINCIPAL (2110/40 NOT BILLED)	5380	INPUT	1110	9830	----	----	----	----
	L22	AGENCY COLLECT A/R LOANS (2110 BILLED)	1110	1330	----	----	----	----	----	----
	L25	AGENCY COLLECT ACCRUED INTEREST-CLASSSED CONTG REC	1110	8000	1600	1380	----	----	----	----
	L27	AGY COLLECT DUE FROM OTR GOVT LOAN (2140 BILLED)	1110	1500	----	----	----	----	----	----
	L29	AGY COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1110	9844	----	----	----	----
	P04	RETURN OF PREPAYMENT FROM 1740/1750	5330	INPUT	1110	9000	----	----	----	----
	S09	LIQUIDATE INTEREST PURCHASED - AGENCY COLLECT	1110	1320	----	----	----	----	----	----
	S11	RECORD SALE OF SECURITY - AGENCY COLLECT	1110	INPUT	----	----	----	----	----	----
	S14	LIQUIDATE PREMIUM ON SECURITY WHEN SOLD-AGY COLLECT	1110	2013	----	----	----	----	----	----
	S17	RECORD GAIN ON SALE OF SECURITY - AGENCY COLLECT	1110	8000	----	----	----	----	----	----
	101	RECORD CASH RECEIPTS - REVENUE (NOT BILLED)	1110	8000	----	----	----	----	----	----
	102	RECORD CASH RECEIPTS - REIMBURSEMENTS (NOT BILLED)	1110	8100	----	----	----	----	----	----
	104	RECORD CASH RECEIPTS - EXPEND ABATE (NOT BILLED)	1110	9000	----	----	----	----	----	----
	107	RECORD CASH RECEIPTS - REFUNDS TO REVERTED APPNS	1110	9891	----	----	----	----	----	----
	108	RECORD CASH RECEIPTS - UNCLEARED COLLECTIONS	1110	3730	----	----	----	----	----	----
	109	REC RECEIPT OF ADVANCE COLLECTIONS	1110	3400	----	----	----	----	----	----
	111	RECORD CASH RECEIPT AS OTHER SOURCES	1110	9830	----	----	----	----	----	----
	113	RECORD CASH RECEIPTS - CASH OVERAGES	1110	3710	----	----	----	----	----	----
	115	RECEIPT OF DUE FM OTH FUNDS - REIMBURSEMENTS	1110	1400	----	----	----	----	----	----
	117	RECEIPT OF DUE FM OTH FUNDS - REVENUE	1110	1400	----	----	----	----	----	----
	131	REC RECEIPT OF A/R AUDIT EXCEPTION & REC REVENUE	1600	1340	1110	8000	----	----	----	----
	140	RECORD CASH RECEIPTS - ABATEMENTS PREV BILLED	1110	1311	----	----	----	----	----	----
	141	RECORD CASH RECEIPTS - REIMBURSEMENTS PREV BILLED	1110	1312	----	----	----	----	----	----
	142	RECORD CASH RECEIPTS - REVENUE PREV BILLED	1110	1313	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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<u>1110 GENERAL CASH (Continued)</u>										
DEBITS										
(Continued)										
	143	RECORD CASH RECEIPTS - OPERATING REV PREV BILLED	1110	1314	----	----	----	----	----	----
	151	RECORD COLLECTION OF SALES TAX - PREV BILLED	1110	3110	1600	1319	----	----	----	----
	154	RECORD CASH RECEIVED AS DEPOSIT LIABILITY	1110	3500	----	----	----	----	----	----
	155	RECEIPT OF DUE FROM OTHER GOVTS - ABATEMENTS	1110	1500	----	----	----	----	----	----
	157	RECEIPT OF DUE FM OTH GOVTS - REIMBURSEMENTS	1110	1500	----	----	----	----	----	----
	158	RECEIPT OF DUE FM OTH GOVTS - REVENUE	1110	1500	----	----	----	----	----	----
	161	RECORD COLLECTION OF SALES TAX - NOT BILLED	1110	3110	----	----	----	----	----	----
	168	REC RECEIPT OF A/R-AUDIT EXCEPTION & REC ABATEMENT	1600	1340	1110	9000	----	----	----	----
	180	RECEIPT OF DUE FROM OTHER FUNDS - ABATEMENTS	1110	1400	----	----	----	----	----	----
	196	REC STOP PAYMENT ORDER - GEN CASH CK PRIOR 1/1/98	1110	3110	----	----	----	----	----	----
	225	LIQUIDATE DUE FROM OTHER GOVT AND RECORD ABATEMENT	1110	9000	1600	1500	----	----	----	----
	230	LIQUIDATE DUE FROM OTHER GOVT AND RECORD REVENUE	1110	8000	1600	1500	----	----	----	----
	419	COLLECT DUE FROM OTHER FUND - STALE-DATED CHECK	1110	1400	----	----	----	----	----	----
	442	LIQUIDATE CONTINGENT RECEIVABLE-RECORD ABATEMENT	1600	1380	1110	9000	----	----	----	----
	443	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC AVAIL	1110	3730	----	----	----	----	----	----
	444	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC UNAVAIL	1110	3730	----	----	----	----	----	----
	766	LOAD UNREMITTED CASH (1110) TO AP FILE	1110	1110	----	----	----	----	----	----
	873	RECORD STALE-DATED GENERAL CASH CHECK	1110	8000	----	----	----	----	----	----
CREDITS										
	F11	REMIT GENERAL CASH TO SCO 44 - MANUAL CHECK	1150	1110	----	----	----	----	----	----
	F12	REMIT CASH TO SCO 44 - REVERT APPN - MANUAL CHECK	1150	1110	----	----	----	----	----	----
	F13	REMIT GENERAL CASH TO SCO 44 - AUTO CHECK	1150	1110	----	----	----	----	----	----
	F14	REMIT CASH TO SCO 44 - REVERT APPN - AUTO CK	1150	1110	----	----	----	----	----	----
	110	REMIT DEPOSITS (3500) TO TREASURY- MANUAL CHECK	1150	1110	----	----	----	----	----	----
	145	REMIT ADVANCE COLLECTIONS(3400) TO TREAS-MAN CHECK	1150	1110	----	----	----	----	----	----
	162	RECORD REMITTANCE OF SALES TAX - MANUAL CHECK	3110	1110	----	----	----	----	----	----
	170	REC REVERSAL OF RECEIPTS PREV REC AS UNCLEAR COLCT	3730	1110	----	----	----	----	----	----
	171	REC REMITTANCE OF GENERAL CASH TO TREASURY-MAN CK	1150	1110	----	----	----	----	----	----
	173	REC REMITTANCE OF GENERAL CASH TO TREASURY-AUTO CK	1150	1110	----	----	----	----	----	----
	187	REMIT DEPOSITS (3500) TO TREASURY - AUTO CHECK	1150	1110	----	----	----	----	----	----
	188	REMIT ADVANCE COLLECTIONS (3400) TO TREAS-AUTO CK	1150	1110	----	----	----	----	----	----
	200	RECORD REFUND CASH OVERAGE TO PAYER	3710	1110	----	----	----	----	----	----
	269	DISBURSE REVENUE REFUND FROM GENERAL CASH-AUTO CK	8000	1110	----	----	----	----	----	----
	272	DISBURSE REIMBSMT REFUND FROM GEN CASH - MAN CK	8100	1110	----	----	----	----	----	----
	274	DISBURSE REIMBSMT REFUND FROM GEN CASH - AUTO CHK	8100	1110	----	----	----	----	----	----
	275	RECORD REMITTANCE OF SALES TAX - AUTO CHECK	3110	1110	----	----	----	----	----	----
	276	DISBURSE REVENUE REFUND FROM GENERAL CASH-MAN CK	8000	1110	----	----	----	----	----	----
	287	REFUND OVERCOLLECTION OF ABATEMENT-AUTO CHECK	9000	1110	----	----	----	----	----	----
	289	DISBURSE AMTS PREV REC AS UNCLEARED COLL-AUTO CK	3730	1110	----	----	----	----	----	----
	290	REFUND OVERCOLLECTION OF ABATEMENT-MANUAL CHECK	9000	1110	----	----	----	----	----	----
	292	RECORD DISHONORED CHECK-DEFER REVENUE-AUTO CHECK	8000	1110	----	----	----	----	----	----
	293	RECORD DISHONORED CHECK-DEFER REIMB-AUTO CHECK	8100	1110	----	----	----	----	----	----
	294	RECORD DISHONORED CHECK-DEFER ABATE-AUTO CHECK	9000	1110	----	----	----	----	----	----
	295	RECORD DISHONORED CHECK-DEFER OTH SOURCES-AUTO CK	9830	1110	----	----	----	----	----	----
	400	RECORD CASH SHORTAGE - REVENUE - RESERVED	8000	1110	1316	1600	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1110 GENERAL CASH (Continued)</u>										
CREDITS	408	RECORD CASH SHORTAGE - DEPOSITS	3500	1110	1316	1600	----	----	----	----
(Continued)	409	RECORD CASH SHORTAGE - REIMBURSEMENTS - RESERVED	8100	1110	1316	1600	----	----	----	----
	412	RECORD CASH SHORTAGE - ABATEMENTS - RESERVED	9000	1110	1316	1600	----	----	----	----
	414	RECORD CASH SHORTAGE - REFUNDS TO REVERTED APPNS	9891	1110	1316	1600	----	----	----	----
	415	REC STALE-DATED CHECK - ESTAB DUE FROM OTHER FUND	1400	1110	----	----	----	----	----	----
	426	RECORD DISHONORED CHECK-DEFER REVENUE-MANUAL CHECK	8000	1110	----	----	----	----	----	----
	427	RECORD DISHONORED CHECK-DEFER REIMB-MANUAL CHECK	8100	1110	----	----	----	----	----	----
	428	RECORD DISHONORED CHECK-DEFER ABATE-MANUAL CHECK	9000	1110	----	----	----	----	----	----
	429	RECORD DISHONORED CHECK-DEFER OTHER SOURCES-MAN CK	9830	1110	----	----	----	----	----	----
	435	REC DISHON CHECK-REDUCE DEPOSITS (GL 3500)-MAN CK	3500	1110	----	----	----	----	----	----
	438	DISBURSE AMTS PREV REC AS UNCLEARED COLLECT-MAN CK	3730	1110	----	----	----	----	----	----
	449	REC DISHON CHK-DEFER REFUND REVERT TO COLL-MAN CHK	9891	1110	----	----	----	----	----	----
	450	REC DISHONORED CHECK-DEFER ADVANCE COLL-MAN CHECK	3400	1110	----	----	----	----	----	----
	530	A-1 ADJUST GEN CASH FOR UNDEPOSITD RECPTS	1190	1110	----	----	----	----	----	----
	766	LOAD UNREMITTED CASH (1110) TO AP FILE	1110	1110	----	----	----	----	----	----
<u>1120 AGENCY TRUST FUND CASH</u>										
DEBITS	182	RECORD RECEIPT OF CASH DEPOSITS HELD IN TRUST	1120	3500	----	----	----	----	----	----
CREDITS	177	REC DISBURSEMENT OF AGENCY TRUST CASH-AUTO CK	3500	1120	----	----	----	----	----	----
	183	REC DEPOSIT OF TRUST FUND CASH IN S&L ACCOUNTS	1160	1120	----	----	----	----	----	----
	185	REC DISBURSEMENT OF AGENCY TRUST CASH-MAN CK	3500	1120	----	----	----	----	----	----
	529	A-1 ADJUST AGY CASH FOR UNDEPOSITD RECPTS	1190	1120	----	----	----	----	----	----
<u>1130 REVOLVING FUND CASH</u>										
DEBITS	106	LIQUIDATE ORF CASH SHORTAGE - NOT RESERVED	1130	1316	----	----	----	----	----	----
	178	RECORD DEPOSIT OF ORF REIMBURSEMENT WARRANTS	1130	1400	----	----	----	----	----	----
	179	ESTABLISH/INCREASE OFFICE REVOLVING FUND	1130	3110	----	----	----	----	----	----
	186	RECORD RETURN OF AN ORF TRAVEL ADVANCE	1130	1712	----	----	----	----	----	----
	189	RECORD RETURN OF AN ORF SALARY ADVANCE	1130	1714	----	----	----	----	----	----
	190	RECORD RETURN OF AN ORF EXPENSE ADVANCE	1130	1710	----	----	----	----	----	----
	403	SCHEDULE TO ESTABLISH ORF ADVANCE (AUTO)	1130	3021	----	----	----	----	----	----
	404	SCHEDULE TO ESTABLISH ORF ADVANCE (MANUAL)	1130	3021	----	----	----	----	----	----
	407	RECORD RETURN OF ORF PETTY CASH - DEPOSIT	1130	1190	----	----	----	----	----	----
	520	A-2 RECORD YEAR-END REVOLVING FUND CASH	1130	1400	----	----	----	----	----	----
	526	A-2 REC YEAR-END ORF APPN AS DUE TO OTH FUND	1130	3110	----	----	----	----	----	----
	631	LOAD ORF ADVANCE (IN ADVANCING FUND)	1130	9998	----	----	----	----	----	----
	745	MOVE APPROPRIATION FILE ORF ADVANCES TO NEW YEAR	1130	1130	----	----	----	----	----	----
	877	RECORD STALE-DATED OFFICE REVOLVING FUND CHECK	1130	3110	----	----	----	----	----	----
CREDITS	191	ESTABLISH DUE FROM ORF IN THE ADVANCING FUND	1400	1130	----	----	----	----	----	----
	234	DISBURSE EXCESS SALARY ADVANCE REPAYMENT - MAN CK	1714	1130	----	----	----	----	----	----
	235	DISBURSE EXCESS TRAVEL ADVANCE REPAYMENT - MAN CK	1712	1130	----	----	----	----	----	----
	277	DISBURSE ORF SALARY ADVANCE - MANUAL CHECK	1714	1130	----	----	----	----	----	----
	278	DISBURSE ORF TRAVEL ADVANCE - MANUAL CHECK	1712	1130	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<hr/>										
<u>1130 REVOLVING FUND CASH (Continued)</u>										
CREDITS	280	DISBURSE ORF EXPENSE ADVANCE - MANUAL CHECK	1710	1130	----	----	----	----	----	----
(Continued)	288	REPLENISH CASH FOR SHORTAGE-ESTAB ORF AR-MAN CHECK	1316	1130	----	----	----	----	----	----
	406	RECORD RETURN OF ORF APPROPRIATION ADVANCE	1140	1130	----	----	----	----	----	----
	411	INCREASE OFFICE CHANGE FUND - MANUAL CHECK	1190	1130	----	----	----	----	----	----
	416	INCREASE OFFICE CHANGE FUND - AUTO CHECK	1190	1130	----	----	----	----	----	----
	417	ESTABLISH OFFICE CHANGE FUND - MANUAL CHECK	1190	1130	----	----	----	----	----	----
	418	RETURN ORF CASH TO ADVANCING FUND - MANUAL CHECK	3110	1130	----	----	----	----	----	----
	420	ESTABLISH OFFICE CHANGE FUND - AUTO CHECK	1190	1130	----	----	----	----	----	----
	421	RETURN ORF CASH TO ADVANCING FUND - AUTO CHECK	3110	1130	----	----	----	----	----	----
	422	DISBURSE ORF SALARY ADVANCE - AUTO CHECK	1714	1130	----	----	----	----	----	----
	423	DISBURSE ORF TRAVEL ADVANCE - AUTO CHECK	1712	1130	----	----	----	----	----	----
	424	DISBURSE ORF EXPENSE ADVANCE - AUTO CHECK	1710	1130	----	----	----	----	----	----
	430	DISBURSE EXCESS SALARY ADVANCE REPAY- AUTO CHECK	1714	1130	----	----	----	----	----	----
	431	DISBURSE EXCESS TRAVEL ADVANCE REPAY- AUTO CHECK	1712	1130	----	----	----	----	----	----
	432	DISBURSE EXCESS EXPENSE ADVANCE REPAYMENT-AUTO CK	1710	1130	----	----	----	----	----	----
	433	DISBURSE EXCESS EXPENSE ADVANCE REPAYMNT-MANUAL CK	1710	1130	----	----	----	----	----	----
	508	RE-ESTABLISH ORF ADVANCE IN CURRENT YEAR APPN	1400	1130	----	----	----	----	----	----
	521	A-2 RECORD YEAR-END EXPENSE ADVANCES	1710	1130	----	----	----	----	----	----
	524	A-2 REC YEAR-END REIMBURSMNTS - CLAIMS FILED	3020	1130	----	----	----	----	----	----
	525	A-2 RECORD YEAR-END DEFERRED CHARGES (ORF)	2600	1130	----	----	----	----	----	----
	527	A-2 REDUCE A/P BY AMTS PREV PAID BY ORF	3010	1130	----	----	----	----	----	----
	528	A-2 RECORD ORF CASH SHORTAGES	1316	1130	----	----	----	----	----	----
	531	A-2 RECORD YEAR-END CASH ON HAND	1190	1130	----	----	----	----	----	----
	532	A-2 WITH CLEARING ACCT/IN LIEU OF TC 524	3110	1130	----	----	----	----	----	----
	533	A-2 WITH CLEARING ACCT/IN LIEU OF TC 527	3110	1130	----	----	----	----	----	----
	534	A-2 IF USING BANK DRAFT IN ORF	1160	1130	----	----	----	----	----	----
	539	A-2 DUE FROM OTHER FUNDS	1400	1130	----	----	----	----	----	----
	745	MOVE APPROPRIATION FILE ORF ADVANCES TO NEW YEAR	1130	1130	----	----	----	----	----	----
<u>1140 CASH IN STATE TREASURY</u>										
DEBITS	B02	RECORD RECEIPT OF PMIA LOAN	1140	3610	----	----	----	----	----	----
	B08	ACCRUE PREMIUM/INTEREST ON GENERAL OBLIGATION BOND	1140	3110	----	----	----	----	----	----
	B17	RECORD ADJUSTMENT OF PMIA LOAN	1140	3610	----	----	----	----	----	----
	F24	REC TRANSFER OF REMIT FROM SCO 44 TO FTF APPN	1140	1150	----	----	----	----	----	----
	F27	REC TRANSFER OF CASH FROM SCO 44 TO FTF APPN	1140	1140	----	----	----	----	----	----
	F31	SCO COLLECT CASH FOR SCO 44 - REVENUE BILLED	1140	1500	----	----	----	----	----	----
	F32	SCO COLLECT FOR SCO 44 - REVERTED APPN BILLED	1140	1500	----	----	----	----	----	----
	F34	RECORD SCO COLLECT FOR SCO 44 - NOT BILLED	1140	8000	----	----	----	----	----	----
	F35	REC SCO COLLECT FOR SCO 44-REVERTED APP-NOT BILLED	1140	8000	----	----	----	----	----	----
	F38	REC SCO NOTICE LETTER OF CREDIT DRAWDOWN SCO 44	1140	8000	----	----	----	----	----	----
	L23	SCO COLLECT LOAN PRINCIPAL (2110/2140 NOT BILLED)	5380	INPUT	1140	9830	----	----	----	----
	L24	SCO COLLECT A/R LOANS (2110 BILLED)	1140	1330	----	----	----	----	----	----
	L26	SCO COLLECT ACCRUED INTEREST-CLASSSED AS CONTG REC	1140	8000	1600	1380	----	----	----	----
	L28	SCO COLLECT DUE FROM OTR GOVT LOANS (2140 BILLED)	1140	1500	----	----	----	----	----	----
	L30	SCO COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1140	9844	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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1140 CASH IN STATE TREASURY (Continued)											
DEBITS	L56	CLAIM CORRECTION	LOAN DISBURSEMENT 2110/2140	5380	INPUT	1140	9844	----	----	----	----
(Continued)	L57	ADJUSTMENT TO DECREASE	LOAN PRINCIPAL DISBURSEMENT	5380	INPUT	1140	9844	----	----	----	----
	P53	CLAIM CUT-DECREASING	AMT DISB BY TC 226-TC229	5330	INPUT	1140	9000	----	----	----	----
	S08	LIQUIDATE INTEREST	PURCHASED - SCO COLLECT	1140	1320	----	----	----	----	----	----
	S10	RECORD SALE OF SECURITY	- SCO COLLECT	1140	INPUT	----	----	----	----	----	----
	S13	LIQUIDATE PREMIUM ON	SECURITY WHEN SOLD-SCO COLECT	1140	2013	----	----	----	----	----	----
	S16	RECORD GAIN ON SALE OF	SECURITY - SCO COLLECT	1140	8000	----	----	----	----	----	----
	112	RECORD SCO COLLECTION	OF OTHER SOURCES	1140	9830	----	----	----	----	----	----
	114	RECORD SCO RECEIPT OF	REMITTANCE-DEPOSITS (3500)	1140	1150	----	----	----	----	----	----
	116	RECORD SCO COLLECTION	OF ABATEMENTS	1140	9000	----	----	----	----	----	----
	118	RECORD SCO COLLECTION	OF A REIMBURSEMENT	1140	8100	----	----	----	----	----	----
	119	RECORD LOAN FROM	OTHER FUND	1140	3110	----	----	----	----	----	----
	133	SCO RECEIPT OF DUE	FROM OTHER FUNDS-REIMBURSEMENTS	1140	1400	----	----	----	----	----	----
	135	SCO RECEIPT OF DUE	FROM OTHER FUNDS - REVENUE	1140	1400	----	----	----	----	----	----
	136	RECORD SCO COLLECTION	OF REVENUE (NOT BILLED)	1140	8000	----	----	----	----	----	----
	138	REC SCO NOTICE OF	LETTER OF CREDIT DRAWDOWN	1140	8000	----	----	----	----	----	----
	144	RECORD SCO COLLECTION	A/R - OPERATING REVENUE	1140	1314	----	----	----	----	----	----
	146	RECORD SCO COLLECTION	OF A/R - REIMBURSEMENT	1140	1312	----	----	----	----	----	----
	147	RECORD SCO RECEIPT OF	REMIT-ADVANCE COLLECTS(3400)	1140	1150	----	----	----	----	----	----
	148	RECORD SCO COLLECTION	OF A/R - REVENUE	1140	1313	----	----	----	----	----	----
	152	RECORD SCO RECEIPT OF	REVERTED APPROPRIATIONS	1140	9891	----	----	----	----	----	----
	153	RECORD SCO RECEIPT OF	DEPOSIT	1140	3500	----	----	----	----	----	----
	156	REC SCO COLLECT OF	AMTS DUE FROM OTH GOVTS-ABATE	1140	1500	----	----	----	----	----	----
	159	SCO COLLECT AMOUNT	DUE FROM OTHER GOVTS - REIMB	1140	1500	----	----	----	----	----	----
	160	SCO COLLECT AMOUNT	DUE FROM OTHER GOVTS - REVENUE	1140	1500	----	----	----	----	----	----
	163	REC RECEIPT OF	RETURNED ADVANCES TO OTHER FUNDS	1140	2120	----	----	----	----	----	----
	172	RECORD SCO RECEIPT OF	CASH TRANSMITTAL	1140	1150	----	----	----	----	----	----
	181	SCO RECEIPT OF	AMOUNT DUE FROM OTHER FUNDS-ABATE	1140	1400	----	----	----	----	----	----
	195	RECORD RETURN OF	SMIF DEPOSITS	1140	1210	----	----	----	----	----	----
	199	REC RET OF TEMP	INVESTMENTS EXCEPT SMIF	1140	INPUT	----	----	----	----	----	----
	202	RECORD PAYMENT ON	LOAN TO ANOTHER FUND	1140	1400	----	----	----	----	----	----
	253	REDUCE EXPENDITURE	(CLAIM CORRECTION)	1140	9000	----	----	----	----	----	----
	256	RECORD CLAIM	CORRECTION - INCREASE REVENUE	1140	8000	----	----	----	----	----	----
	257	RECORD CLAIM	CORRECTION - INCREASE REIMBURSEMENTS	1140	8100	----	----	----	----	----	----
	259	LIQUIDATE DUE FROM	OTH FUND - OP TRANSFERS-IN	1140	1400	----	----	----	----	----	----
	352	REC SCO TRANSFER OF	PFA - INITIAL FUND (CREDIT)	1140	6297	----	----	----	----	----	----
	406	RECORD RETURN OF	ORF APPROPRIATION ADVANCE	1140	1130	----	----	----	----	----	----
	410	RECORD RECEIPT OF	PREPAYMENTS FROM OTHER FUNDS	1140	3120	----	----	----	----	----	----
	413	RECORD RECEIPTS OF	RETURNED PREPAYMENTS	1140	1730	6275	6270	----	----	----	----
	452	RECORD RETURN OF	INVESTMENT IN TIME DEPOSITS	1140	1230	----	----	----	----	----	----
	455	RECORD SCO COLLECTION	OF A/R ABATEMENTS	1140	1311	----	----	----	----	----	----
	483	RECORD OPERATING	TRANSFERS-IN	1140	9811	----	----	----	----	----	----
	486	RECORD RETURN OF	OPERATING TRANSFER-OUT	1140	9812	----	----	----	----	----	----
	771	LOAD BEGINNING	CASH BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
	772	LOAD BEGINNING	SMIF BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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1140 CASH IN STATE TREASURY (Continued)										
DEBITS	773	LOAD BEGINNING AUTHORIZATION BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
(Continued)	774	LOAD FEDERAL TRUST FUND APPROP BALANCE TO CC FILE	1140	1140	----	----	----	----	----	----
	801	RECORD SCO JE RETURN OF PERMANENT CASH ADVANCE	1140	2710	----	----	----	----	----	----
	843	RECORD SCO RECEIPT OF ADVANCE COLLECTION	1140	3400	----	----	----	----	----	----
CREDITS	B04	RECORD PAYOFF OF PMIA LOAN	3610	1140	----	----	----	----	----	----
	B05	SCO PAYMENT OF INTEREST PAYABLE ON PMIA LOAN	9000	1140	----	----	----	----	----	----
	B06	SCO PYMT OF ACCRUED INTEREST PAYABLE ON PMIA LOAN	3310	1140	----	----	----	----	----	----
	B09	TRANSFER PREMIUM/INTEREST ON GENERAL OBLIG BOND	3110	1140	----	----	----	----	----	----
	F27	REC TRANSFER OF CASH FROM SCO 44 TO FTF APPN	1140	1140	----	----	----	----	----	----
	F41	RECORD OPERATING TRANSFERS-OUT OF SCO 44	9812	1140	----	----	----	----	----	----
	L58	SCO DISBURSEMENT OF LOAN 2110/2140-NOT ENCUMBERED	INPUT	5380	9844	1140	----	----	----	----
	L59	SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT	5380	9844	1140	----	----	6155	6150
	S01	RECORD SCO PAYMENT FOR FACE VALUE OF SECURITY	INPUT	1140	----	----	----	----	----	----
	S03	RECORD SCO PAYMENT OF INTEREST PURCHASED	1320	1140	----	----	----	----	----	----
	S05	SCO PAYMENT OF PREMIUM PAID ON SECURITY PURCHASED	2013	1140	----	----	----	----	----	----
	194	RECORD DEPOSITS IN SMIF	1210	1140	----	----	----	----	----	----
	198	RECORD TEMPORARY INVESTMENTS EXCEPT SMIF	INPUT	1140	----	----	----	----	----	----
	219	RECORD LOAN MADE TO ANOTHER FUND	1400	1140	----	----	----	----	----	----
	237	RECORD SCO DISBURSEMENT OF DEPOSITS	3500	1140	----	----	----	----	----	----
	242	REC DIRECT SCO PAY OF EXP NOT PREV ENC OR ACC	9000	1140	----	----	----	----	----	----
	245	REC SCO PAY OF EXPENDITURE PREV ENCUMBERED	9000	1140	----	----	----	----	6155	6150
	248	REC SCO PAYMENT OF EXPENDITURE PREV ACCRUED	3010	1140	----	----	----	----	----	----
	252	REDUCE CLAIMS FILED, NOTICE OF CLAIMS PAID	3020	1140	----	----	----	----	----	----
	262	REC SCO PAYMENT OF AMOUNT DUE TO OTHER FUNDS	3110	1140	----	----	----	----	----	----
	263	SCO LIQUIDATION OF AMOUNTS DUE TO GOVERNMENTS	INPUT	1140	----	----	----	----	----	----
	264	REC DISBURSEMENT/ESTABLISH PREPAY TO OTHER FUNDS	1730	1140	6270	6275	----	----	----	----
	266	REC RETURN OF PREPAYMENTS FROM OTHER FUNDS	3120	1140	----	----	----	----	----	----
	267	REC REPAY OF ADVANCES RECEIVED FROM OTHER FUNDS	4010	1140	----	----	----	----	----	----
	299	REC SCO DISB ADV TO OTH FUND-PROPRIETARY FUND ONLY	2120	1140	----	----	----	----	----	----
	351	REC SCO TRANSFER OF PFA - ULTIMATE FUND (CHARGE)	6297	1140	----	----	----	----	----	----
	361	CLAIM CORRECT-REDUCE CLAIMS FILED-SYSTEM GENERATED	3020	1140	----	----	----	----	----	----
	362	REDUCE CLAIMS FILED-NOTICE OF CLAIMS PD-AUTO POST	3020	1140	----	----	----	----	----	----
	372	PAYROLL DISBURSEMENT (SCO)	9000	1140	----	----	----	----	----	----
	378	SCO PAYROLL DISTRIBUTION-A/P LIQUIDATION	3010	1140	----	----	----	----	----	----
	437	REC SCO DISBURSEMENT OF ADVANCE COLLECTION	3400	1140	----	----	----	----	----	----
	451	RECORD INVESTMENT IN TIME DEPOSITS	1230	1140	----	----	----	----	----	----
	481	RECORD OPERATING TRANSFERS-OUT	9812	1140	----	----	----	----	----	----
	485	RECORD RETURN OF OPERATING TRANSFER-IN	9811	1140	----	----	----	----	----	----
	490	RECORD PURCHASE OF FIXED ASSET - PROPRIETARY FUNDS	INPUT	1140	----	----	----	----	----	----
	581	DECREASE FUND BALANCE	5530	1140	----	----	----	----	----	----
	582	DECREASE RETAINED EARNINGS	5540	1140	----	----	----	----	----	----
	771	LOAD BEGINNING CASH BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
	772	LOAD BEGINNING SMIF BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
	773	LOAD BEGINNING AUTHORIZATION BALANCE OF CC FILE	1140	1140	----	----	----	----	----	----
	774	LOAD FEDERAL TRUST FUND APPROP BALANCE TO CC FILE	1140	1140	----	----	----	----	----	----
	809	RECORD SCO JE SETUP PERMANENT CASH ADVANCE	2710	1140	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1140 CASH IN STATE TREASURY (Continued)</u>											
CREDITS	859	SCO PYMT OF TIME DEPOSITS - PREV RESERVED		1230	1140	5390	5530	----	----	----	----
(Continued)	875	INCREASE LOAN MADE TO ANOTHER FUND		1400	1140	----	----	----	----	----	----
<u>1150 CASH IN TRANSIT TO STATE TREASURY</u>											
DEBITS	F11	REMIT GENERAL CASH TO SCO 44 - MANUAL CHECK		1150	1110	----	----	----	----	----	----
	F12	REMIT CASH TO SCO 44 - REVERT APPN - MANUAL CHECK		1150	1110	----	----	----	----	----	----
	F13	REMIT GENERAL CASH TO SCO 44 - AUTO CHECK		1150	1110	----	----	----	----	----	----
	F14	REMIT CASH TO SCO 44 - REVERT APPN - AUTO CK		1150	1110	----	----	----	----	----	----
	110	REMIT DEPOSITS (3500) TO TREASURY- MANUAL CHECK		1150	1110	----	----	----	----	----	----
	145	REMIT ADVANCE COLLECTIONS(3400) TO TREAS-MAN CHECK		1150	1110	----	----	----	----	----	----
	171	REC REMITTANCE OF GENERAL CASH TO TREASURY-MAN CK		1150	1110	----	----	----	----	----	----
	173	REC REMITTANCE OF GENERAL CASH TO TREASURY-AUTO CK		1150	1110	----	----	----	----	----	----
	187	REMIT DEPOSITS (3500) TO TREASURY - AUTO CHECK		1150	1110	----	----	----	----	----	----
	188	REMIT ADVANCE COLLECTIONS (3400) TO TREAS-AUTO CK		1150	1110	----	----	----	----	----	----
	767	LOAD IN-TRANSIT CASH (1150) TO AP FILE		1150	1150	----	----	----	----	----	----
CREDITS	F24	REC TRANSFER OF REMIT FROM SCO 44 TO FTF APPN		1140	1150	----	----	----	----	----	----
	114	RECORD SCO RECEIPT OF REMITTANCE-DEPOSITS (3500)		1140	1150	----	----	----	----	----	----
	132	REC DUE FROM PAYROLL REVOLVING FUND-REVERTED APPN		1400	1150	----	----	----	----	----	----
	134	RECORD DUE FROM PAYROLL REVOL FND PEND SCO CLEARNC		1400	1150	----	----	----	----	----	----
	147	RECORD SCO RECEIPT OF REMIT-ADVANCE COLLECTS(3400)		1140	1150	----	----	----	----	----	----
	172	RECORD SCO RECEIPT OF CASH TRANSMITTAL		1140	1150	----	----	----	----	----	----
	197	REC SCO RECEIPT OF REMIT - CK FOR STOP PAY ORDER		3110	1150	----	----	----	----	----	----
	767	LOAD IN-TRANSIT CASH (1150) TO AP FILE		1150	1150	----	----	----	----	----	----
<u>1160 CASH IN AGENCY ACCOUNTS--BANKS/SAVINGS & LOANS</u>											
DEBITS	183	REC DEPOSIT OF TRUST FUND CASH IN S&L ACCOUNTS		1160	1120	----	----	----	----	----	----
	534	A-2 IF USING BANK DRAFT IN ORF		1160	1130	----	----	----	----	----	----
<u>1190 CASH ON HAND</u>											
DEBITS	411	INCREASE OFFICE CHANGE FUND - MANUAL CHECK		1190	1130	----	----	----	----	----	----
	416	INCREASE OFFICE CHANGE FUND - AUTO CHECK		1190	1130	----	----	----	----	----	----
	417	ESTABLISH OFFICE CHANGE FUND - MANUAL CHECK		1190	1130	----	----	----	----	----	----
	420	ESTABLISH OFFICE CHANGE FUND - AUTO CHECK		1190	1130	----	----	----	----	----	----
	529	A-1 ADJUST AGY CASH FOR UNDEPOSITD RECPTS		1190	1120	----	----	----	----	----	----
	530	A-1 ADJUST GEN CASH FOR UNDEPOSITD RECPTS		1190	1110	----	----	----	----	----	----
	531	A-2 RECORD YEAR-END CASH ON HAND		1190	1130	----	----	----	----	----	----
CREDITS	407	RECORD RETURN OF ORF PETTY CASH - DEPOSIT		1130	1190	----	----	----	----	----	----
<u>1210 DEPOSITS IN SURPLUS MONEY INVESTMNT FUND</u>											
DEBITS	194	RECORD DEPOSITS IN SMIF		1210	1140	----	----	----	----	----	----
CREDITS	195	RECORD RETURN OF SMIF DEPOSITS		1140	1210	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	----- TRANSACTION CODE TITLE -----	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1230 INVESTMENT IN TIME DEPOSITS</u>										
DEBITS	298	SCHEDULE TIME DEPOSITS (AUTO)	1230	3021	----	----	----	----	----	----
	451	RECORD INVESTMENT IN TIME DEPOSITS	1230	1140	----	----	----	----	----	----
	464	SCHEDULE TIME DEPOSITS (MANUAL)	1230	3021	----	----	----	----	----	----
	844	SCHEDULE TIME DEPOSITS - PREV RESERVED (AUTO)	1230	3021	5390	5530	----	----	----	----
	845	SCHEDULE TIME DEPOSITS - PREV RESERVED (MANUAL)	1230	3021	5390	5530	----	----	----	----
	859	SCO PYMT OF TIME DEPOSITS - PREV RESERVED	1230	1140	5390	5530	----	----	----	----
CREDITS	452	RECORD RETURN OF INVESTMENT IN TIME DEPOSITS	1140	1230	----	----	----	----	----	----
<u>1311 ACCOUNTS/REC - ABATEMENTS</u>										
DEBITS	123	RECORD BILLING OF A/R - ABATEMENTS	1311	9000	----	----	----	----	----	----
CREDITS	140	RECORD CASH RECEIPTS - ABATEMENTS PREV BILLED	1110	1311	----	----	----	----	----	----
	149	RECORD NEGATIVE PAYROLL A/R - ABATEMENT	9000	1311	----	----	----	----	----	----
	455	RECORD SCO COLLECTION OF A/R ABATEMENTS	1140	1311	----	----	----	----	----	----
	463	RECORD AN ADJUSTMENT DECREASING A/R - ABATEMENTS	9000	1311	----	----	----	----	----	----
	555	A-4 RECLASS A/R ABATEMENT-REVERTED APPN (CFY022)	9000	1311	----	----	----	----	----	----
<u>1312 ACCOUNT RECEIVABLE - REIMBURSEMENTS</u>										
DEBITS	122	RECORD BILLING OF A/R - REIMBURSEMENTS	1312	8100	----	----	----	----	----	----
CREDITS	141	RECORD CASH RECEIPTS - REIMBURSEMENTS PREV BILLED	1110	1312	----	----	----	----	----	----
	146	RECORD SCO COLLECTION OF A/R - REIMBURSEMENT	1140	1312	----	----	----	----	----	----
	462	RECORD AN ADJUSTMENT DECREASING A/R - REIMBURSEMENTS	8100	1312	----	----	----	----	----	----
	556	A-4 RECLASS A/R REIMBURSEMENT-REVERTED APPN (CFY022)	8100	1312	----	----	----	----	----	----
<u>1313 ACCOUNTS RECEIVABLE REVENUE</u>										
DEBITS	120	RECORD BILLING OF A/R - REVENUE	1313	8000	----	----	----	----	----	----
	466	RECORD AN ADJUSTMENT INCREASING A/R REVENUE	1313	8000	----	----	----	----	----	----
CREDITS	142	RECORD CASH RECEIPTS - REVENUE PREV BILLED	1110	1313	----	----	----	----	----	----
	148	RECORD SCO COLLECTION OF A/R - REVENUE	1140	1313	----	----	----	----	----	----
	460	RECORD AN ADJUSTMENT DECREASING A/R - REVENUE	8000	1313	----	----	----	----	----	----
<u>1314 ACCOUNTS/REC - OPERATING REVENUE</u>										
DEBITS	121	RECORD BILLING OF A/R - OPERATING REVENUE	1314	8000	----	----	----	----	----	----
	125	RECORD ADJUST INCREASING A/R - OPERATING REVENUE	1314	8000	----	----	----	----	----	----
CREDITS	143	RECORD CASH RECEIPTS - OPERATING REV PREV BILLED	1110	1314	----	----	----	----	----	----
	144	RECORD SCO COLLECTION A/R - OPERATING REVENUE	1140	1314	----	----	----	----	----	----
	461	RECORD AN ADJUSTMENT DECREASING A/R - OP REVENUE	8000	1314	----	----	----	----	----	----
<u>1315 ACCOUNTS RECEIVABLE DISHONORED CHECKS</u>										
DEBITS	436	ESTABLISH A/R - DISHONORED CHECKS	1315	1600	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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<u>1315 ACCOUNTS RECEIVABLE DISHONORED CHECKS (Continued)</u>											
CREDITS	434	LIQUIDATE A/R - DISHONORED CHECKS		1600	1315	----	----	----	----	----	----
<u>1316 ACCOUNTS RECEIVABLE CASH SHORTAGES</u>											
DEBITS	288	REPLENISH CASH FOR SHORTAGE-ESTAB ORF AR-MAN CHECK		1316	1130	----	----	----	----	----	----
	400	RECORD CASH SHORTAGE - REVENUE - RESERVED		8000	1110	1316	1600	----	----	----	----
	408	RECORD CASH SHORTAGE - DEPOSITS		3500	1110	1316	1600	----	----	----	----
	409	RECORD CASH SHORTAGE - REIMBURSEMENTS - RESERVED		8100	1110	1316	1600	----	----	----	----
	412	RECORD CASH SHORTAGE - ABATEMENTS - RESERVED		9000	1110	1316	1600	----	----	----	----
	414	RECORD CASH SHORTAGE - REFUNDS TO REVERTED APPNS		9891	1110	1316	1600	----	----	----	----
	528	A-2 RECORD ORF CASH SHORTAGES		1316	1130	----	----	----	----	----	----
CREDITS	106	LIQUIDATE ORF CASH SHORTAGE - NOT RESERVED		1130	1316	----	----	----	----	----	----
	139	LIQUIDATE/WRITE OFF A/R - CASH SHORTAGE		1600	1316	----	----	----	----	----	----
<u>1319 ACCOUNTS RECEIVABLE OTHER</u>											
DEBITS	468	ESTABLISH / INCREASE ACCOUNTS RECEIVABLE - OTHER		1319	1600	----	----	----	----	----	----
	576	ESTABLISH A/R-OTHER (RECLASS PER CFY022 & CFY023)		1319	1600	----	----	----	----	----	----
	614	LOAD ACCOUNTS RECEIVABLE - OTHER		1319	9998	----	----	----	----	----	----
CREDITS	151	RECORD COLLECTION OF SALES TAX - PREV BILLED		1110	3110	1600	1319	----	----	----	----
	456	REC ADJUSTMENT DECREASING ACCTS RECEIVABLE - OTHER		1600	1319	----	----	----	----	----	----
	467	ESTABLISH NEGATIVE A/R-OTHER (PAYROLL A/R REVERTD)		1600	1319	----	----	----	----	----	----
	469	LIQUIDATE ACCOUNTS RECEIVABLE - OTHER		1600	1319	----	----	----	----	----	----
	577	ESTABLISH NEGATIVE A/R (RECLASS - CFY022 & CYF023)		1600	1319	----	----	----	----	----	----
<u>1320 ACCRUED INTEREST RECEIVABLE</u>											
DEBITS	S03	RECORD SCO PAYMENT OF INTEREST PURCHASED		1320	1140	----	----	----	----	----	----
	S04	CLAIM PAYMENT FOR INTEREST PURCHASED (MANUAL)		1320	3021	----	----	----	----	----	----
CREDITS	S08	LIQUIDATE INTEREST PURCHASED - SCO COLLECT		1140	1320	----	----	----	----	----	----
	S09	LIQUIDATE INTEREST PURCHASED - AGENCY COLLECT		1110	1320	----	----	----	----	----	----
	550	A-5 REC AMORTIZATION OF ACCRUED INTERST PURCHASED		8000	1320	----	----	----	----	----	----
<u>1330 ACCOUNTS RECEIVABLE - LOANS</u>											
DEBITS	L41	BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2110)		5380	2110	1330	9830	----	----	----	----
CREDITS	L22	AGENCY COLLECT A/R LOANS (2110 BILLED)		1110	1330	----	----	----	----	----	----
	L24	SCO COLLECT A/R LOANS (2110 BILLED)		1140	1330	----	----	----	----	----	----
	L32	WRITE OFF CURRENT LOAN PRINCIPAL - BILLED 2110		9830	1330	----	----	----	----	----	----
<u>1340 ACCOUNTS RECEIVABLE AUDIT EXCEPTIONS</u>											
DEBITS	167	ESTABLISH ACCT RECEIVABLE-AUDIT EXCEPTION-DEFERRED		1340	1600	----	----	----	----	----	----
CREDITS	131	REC RECEIPT OF A/R AUDIT EXCEPTION & REC REVENUE		1600	1340	1110	8000	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4

<u>1340 ACCOUNTS RECEIVABLE AUDIT EXCEPTIONS (Continued)</u>											
CREDITS	168	REC	RECEIPT OF A/R-AUDIT EXCEPTION & REC ABATEMENT	1600	1340	1110	9000	----	----	----	----
(Continued)	169	ADJUST	DECREASING ACCT RECEIVABLE-AUDIT EXCEPTIONS	1600	1340	----	----	----	----	----	----
<u>1380 CONTINGENT RECEIVABLES</u>											
DEBITS	L45	ACC	ACCUE INTEREST AS CONTINGENT RECEIVABLE	1380	1600	----	----	----	----	----	----
	L46	ADJ	INCREASE ACCRUED INTREST ON LOAN - CONTG REC	1380	1600	----	----	----	----	----	----
	445	RECORD	CONTINGENT RECEIVABLES	1380	1600	----	----	----	----	----	----
	447	INCREASE	CONTINGENT RECEIVABLES - ADJUSTMENT	1380	1600	----	----	----	----	----	----
CREDITS	L25	AGENCY	COLLECT ACCRUED INTEREST-CLASSSED CONTG REC	1110	8000	1600	1380	----	----	----	----
	L26	SCO	COLLECT ACCRUED INTEREST-CLASSSED AS CONTG REC	1140	8000	1600	1380	----	----	----	----
	L35	WRITE	OFF ACCRUED INTEREST ON LOAN (CONTG REC)	1600	1380	----	----	----	----	----	----
	442	LIQUIDATE	CONTINGENT RECEIVABLE-RECORD ABATEMENT	1600	1380	1110	9000	----	----	----	----
	446	LIQUIDATE	CONTINGENT RECEIVABLES	1600	1380	----	----	----	----	----	----
	448	DECREASE	CONTINGENT RECEIVABLES - ADJUSTMENT	1600	1380	----	----	----	----	----	----
<u>1390 ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS</u>											
DEBITS	592	YE	RECLASS OF GLAN 1390 WITH A/R SUBSIDIARY INFO	1390	1390	----	----	----	----	----	----
CREDITS	592	YE	RECLASS OF GLAN 1390 WITH A/R SUBSIDIARY INFO	1390	1390	----	----	----	----	----	----
<u>1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS</u>											
DEBITS	132	REC	DUE FROM PAYROLL REVOLVING FUND-REVERTED APPN	1400	1150	----	----	----	----	----	----
	134	RECORD	DUE FROM PAYROLL REVOL FND PEND SCO CLEARNC	1400	1150	----	----	----	----	----	----
	174	RECORD	DUE FROM OTHER FUNDS - REIMBURSEMENTS	1400	8100	----	----	----	----	----	----
	175	RECORD	DUE FROM OTHER FUNDS - ABATEMENTS	1400	9000	----	----	----	----	----	----
	176	RECORD	DUE FROM OTHER FUNDS - REVENUE	1400	8000	----	----	----	----	----	----
	191	ESTABLISH	DUE FROM ORF IN THE ADVANCING FUND	1400	1130	----	----	----	----	----	----
	219	RECORD	LOAN MADE TO ANOTHER FUND	1400	1140	----	----	----	----	----	----
	260	RECORD	ACCRUAL OP TRANS-IN - DUE FM OTHER FUNDS	1400	9811	----	----	----	----	----	----
	279	LIQUIDATE	TRAVEL ADVANCE	1400	1712	----	----	----	----	----	----
	281	LIQUIDATE	EXPENSE ADVANCE	1400	1710	----	----	----	----	----	----
	415	REC	STALE-DATED CHECK - ESTAB DUE FROM OTHER FUND	1400	1110	----	----	----	----	----	----
	508	RE-ESTABLISH	ORF ADVANCE IN CURRENT YEAR APPN	1400	1130	----	----	----	----	----	----
	539	A-2	DUE FROM OTHER FUNDS	1400	1130	----	----	----	----	----	----
	540	RECLASS	6297 - ESTAB DUE FROM OTHER FUNDS	1400	6297	----	----	----	----	----	----
	560	ACCUE	YE TRANSFER-IN - NEGATIVE EXPENDITURE	1400	9000	----	----	----	----	----	----
	611	LOAD	ORF DUE FM OTH FUNDS - DOC & SUBSID FL SUPT	1400	9998	----	----	----	----	----	----
	875	INCREASE	LOAN MADE TO ANOTHER FUND	1400	1140	----	----	----	----	----	----
	880	REC	DUE FM OTHER FUNDS - UNCOLLECTABLE SALARY ADV	1400	1714	----	----	----	----	----	----
CREDITS	115	RECEIPT	OF DUE FM OTH FUNDS - REIMBURSEMENTS	1110	1400	----	----	----	----	----	----
	117	RECEIPT	OF DUE FM OTH FUNDS - REVENUE	1110	1400	----	----	----	----	----	----
	133	SCO	RECEIPT OF DUE FROM OTHER FUNDS-REIMBURSEMENTS	1140	1400	----	----	----	----	----	----
	135	SCO	RECEIPT OF DUE FROM OTHER FUNDS - REVENUE	1140	1400	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<hr/>										
<u>1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS (Continued)</u>										
CREDITS	178	RECORD DEPOSIT OF ORF REIMBURSEMENT WARRANTS	1130	1400	----	----	----	----	----	----
(Continued)	180	RECEIPT OF DUE FROM OTHER FUNDS - ABATEMENTS	1110	1400	----	----	----	----	----	----
	181	SCO RECEIPT OF AMOUNT DUE FROM OTHER FUNDS-ABATE	1140	1400	----	----	----	----	----	----
	202	RECORD PAYMENT ON LOAN TO ANOTHER FUND	1140	1400	----	----	----	----	----	----
	236	CLAIM CORRECTION IN ORF (FUND 0998)	INPUT	1400	----	----	----	----	----	----
	259	LIQUIDATE DUE FROM OTH FUND - OP TRANSFERS-IN	1140	1400	----	----	----	----	----	----
	265	ADJUST DECREASE OPERATE TRANS IN/DUE FROM OTH FUND	9811	1400	----	----	----	----	----	----
	419	COLLECT DUE FROM OTHER FUND - STALE-DATED CHECK	1110	1400	----	----	----	----	----	----
	472	ADJUSTMENT DECREASING DUE FM OTH FUNDS - ABATEMENT	9000	1400	----	----	----	----	----	----
	473	ADJUSTMENT DECREASING DUE FM OTH FUNDS - REVENUE	8000	1400	----	----	----	----	----	----
	474	ADJUSTMENT DECREASING DUE FM OTH FUNDS - REIMBSMTS	8100	1400	----	----	----	----	----	----
	520	A-2 RECORD YEAR-END REVOLVING FUND CASH	1130	1400	----	----	----	----	----	----
	572	A-4 RECLASS ABATE DUE FROM OTH FUNDS-REVERTED APPN	9000	1400	----	----	----	----	----	----
	573	A-4 RECLASS REIMB DUE FROM OTH FUNDS-REVERTED APPN	8100	1400	----	----	----	----	----	----
<u>1500 DUE FROM OTHER GOVERNMENTS</u>										
DEBITS	L42	BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2140)	1500	9830	----	----	----	----	----	----
	128	RECORD DUE FROM OTHER GOVTS - REVENUE	1500	8000	----	----	----	----	----	----
	129	RECORD DUE FROM OTHER GOVTS - REIMBURSEMENTS	1500	8100	----	----	----	----	----	----
	130	RECORD DUE FROM OTHER GOVTS - ABATEMENTS	1500	9000	----	----	----	----	----	----
	221	ESTAB DUE FROM OTHER GOVT-AUDIT EXCEPTION	1500	1600	----	----	----	----	----	----
	244	ADJ INCREASE DUE FROM OTHER GOVERNMENT-AUDIT EXCPT	1500	1600	----	----	----	----	----	----
	453	ADJUST INCREASE DUE FROM OTHER GOVTS-REIMBURSMT	1500	8100	----	----	----	----	----	----
	454	RECORD ADJUST INCREASING DUE FM OTH GOVT - REVENUE	1500	8000	----	----	----	----	----	----
CREDITS	F31	SCO COLLECT CASH FOR SCO 44 - REVENUE BILLED	1140	1500	----	----	----	----	----	----
	F32	SCO COLLECT FOR SCO 44 - REVERTED APPN BILLED	1140	1500	----	----	----	----	----	----
	L27	AGY COLLECT DUE FROM OTR GOVT LOAN (2140 BILLED)	1110	1500	----	----	----	----	----	----
	L28	SCO COLLECT DUE FROM OTR GOVT LOANS (2140 BILLED)	1140	1500	----	----	----	----	----	----
	L33	WRITE OFF CURRENT LOAN PRINCIPAL - BILLED 2140	9830	1500	----	----	----	----	----	----
	155	RECEIPT OF DUE FROM OTHER GOVTS - ABATEMENTS	1110	1500	----	----	----	----	----	----
	156	REC SCO COLLECT OF AMTS DUE FROM OTH GOVTS-ABATE	1140	1500	----	----	----	----	----	----
	157	RECEIPT OF DUE FM OTH GOVTS - REIMBURSEMENTS	1110	1500	----	----	----	----	----	----
	158	RECEIPT OF DUE FM OTH GOVTS - REVENUE	1110	1500	----	----	----	----	----	----
	159	SCO COLLECT AMOUNT DUE FROM OTHER GOVTS - REIMB	1140	1500	----	----	----	----	----	----
	160	SCO COLLECT AMOUNT DUE FROM OTHER GOVTS - REVENUE	1140	1500	----	----	----	----	----	----
	225	LIQUIDATE DUE FROM OTHER GOVT AND RECORD ABATEMENT	1110	9000	1600	1500	----	----	----	----
	230	LIQUIDATE DUE FROM OTHER GOVT AND RECORD REVENUE	1110	8000	1600	1500	----	----	----	----
	241	ADJ DECREASE DUE FROM OTHER GOVERNMENT-AUDIT EXCPT	1600	1500	----	----	----	----	----	----
	457	REC ADJUSTMENT DECREASING DUE FRM OTR GOVTS-REVENUE	8000	1500	----	----	----	----	----	----
	458	RECORD ADJSTMT DECREASE DUE FM OTH GOVTS - REIMB	8100	1500	----	----	----	----	----	----
	459	REC ADJUSTMENT DECREASE DUE FRM OTH GOVTS-ABATMNTS	9000	1500	----	----	----	----	----	----
	574	A-4 RECLASS ABATE DUE FROM OTH GOVTS-REVERTED APPN	9000	1500	----	----	----	----	----	----
	575	A-4 RECLASS REIMB DUE FROM OTR GOVTS-REVERTED APPN	8100	1500	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1600 PROVISION FOR DEFERRED RECEIVABLES</u>											
DEBITS											
	L25		AGENCY COLLECT ACCRUED INTEREST-CLASSED CONTG REC	1110	8000	1600	1380	----	----	----	----
	L26		SCO COLLECT ACCRUED INTEREST-CLASSED AS CONTG REC	1140	8000	1600	1380	----	----	----	----
	L35		WRITE OFF ACCRUED INTEREST ON LOAN (CONTG REC)	1600	1380	----	----	----	----	----	----
	131		REC RECEIPT OF A/R AUDIT EXCEPTION & REC REVENUE	1600	1340	1110	8000	----	----	----	----
	139		LIQUIDATE/WRITE OFF A/R - CASH SHORTAGE	1600	1316	----	----	----	----	----	----
	151		RECORD COLLECTION OF SALES TAX - PREV BILLED	1110	3110	1600	1319	----	----	----	----
	168		REC RECEIPT OF A/R-AUDIT EXCEPTION & REC ABATEMENT	1600	1340	1110	9000	----	----	----	----
	169		ADJUST DECREASING ACCT RECEIVABLE-AUDIT EXCEPTIONS	1600	1340	----	----	----	----	----	----
	225		LIQUIDATE DUE FROM OTHER GOVT AND RECORD ABATEMENT	1110	9000	1600	1500	----	----	----	----
	230		LIQUIDATE DUE FROM OTHER GOVT AND RECORD REVENUE	1110	8000	1600	1500	----	----	----	----
	241		ADJ DECREASE DUE FROM OTHER GOVERNMENT-AUDIT EXCPT	1600	1500	----	----	----	----	----	----
	434		LIQUIDATE A/R - DISHONORED CHECKS	1600	1315	----	----	----	----	----	----
	442		LIQUIDATE CONTINGENT RECEIVABLE-RECORD ABATEMENT	1600	1380	1110	9000	----	----	----	----
	446		LIQUIDATE CONTINGENT RECEIVABLES	1600	1380	----	----	----	----	----	----
	448		DECREASE CONTINGENT RECEIVABLES - ADJUSTMENT	1600	1380	----	----	----	----	----	----
	456		REC ADJUSTMENT DECREASING ACCTS RECEIVABLE - OTHER	1600	1319	----	----	----	----	----	----
	467		ESTABLISH NEGATIVE A/R-OTHER (PAYROLL A/R REVERTD)	1600	1319	----	----	----	----	----	----
	469		LIQUIDATE ACCOUNTS RECEIVABLE - OTHER	1600	1319	----	----	----	----	----	----
	577		ESTABLISH NEGATIVE A/R (RECLASS - CFY022 & CYF023)	1600	1319	----	----	----	----	----	----
	578		A-10 FOR OTHER SOURCES	1600	9830	----	----	----	----	----	----
	585		A-10 FOR DUE TO OTHER FUNDS	1600	3110	----	----	----	----	----	----
	586		A-10 FOR ADVANCE COLLECTIONS	1600	3400	----	----	----	----	----	----
	587		A-10 FOR UNCLEARED COLLECTIONS	1600	3730	----	----	----	----	----	----
	588		A-10 FOR REVENUE	1600	8000	----	----	----	----	----	----
	589		A-10 FOR REIMBURSEMENTS	1600	8100	----	----	----	----	----	----
	590		A-10 FOR ABATEMENTS	1600	9000	----	----	----	----	----	----
	591		A-10 FOR REFUNDS TO REVERTED APPROPRIATIONS	1600	9891	----	----	----	----	----	----
	593		YE RECLASS OF GLAN 1600 WITH A/R SUBSIDIARY INFO	1600	1600	----	----	----	----	----	----
CREDITS											
	L45		ACCRUE INTEREST AS CONTINGENT RECEIVABLE	1380	1600	----	----	----	----	----	----
	L46		ADJ INCREASE ACCRUED INTREST ON LOAN - CONTG REC	1380	1600	----	----	----	----	----	----
	167		ESTABLISH ACCT RECEIVABLE-AUDIT EXCEPTION-DEFERRED	1340	1600	----	----	----	----	----	----
	221		ESTAB DUE FROM OTHER GOVT-AUDIT EXCEPTION	1500	1600	----	----	----	----	----	----
	244		ADJ INCREASE DUE FROM OTHER GOVERNMENT-AUDIT EXCPT	1500	1600	----	----	----	----	----	----
	400		RECORD CASH SHORTAGE - REVENUE - RESERVED	8000	1110	1316	1600	----	----	----	----
	408		RECORD CASH SHORTAGE - DEPOSITS	3500	1110	1316	1600	----	----	----	----
	409		RECORD CASH SHORTAGE - REIMBURSEMENTS - RESERVED	8100	1110	1316	1600	----	----	----	----
	412		RECORD CASH SHORTAGE - ABATEMENTS - RESERVED	9000	1110	1316	1600	----	----	----	----
	414		RECORD CASH SHORTAGE - REFUNDS TO REVERTED APPNS	9891	1110	1316	1600	----	----	----	----
	436		ESTABLISH A/R - DISHONORED CHECKS	1315	1600	----	----	----	----	----	----
	445		RECORD CONTINGENT RECEIVABLES	1380	1600	----	----	----	----	----	----
	447		INCREASE CONTINGENT RECEIVABLES - ADJUSTMENT	1380	1600	----	----	----	----	----	----
	468		ESTABLISH / INCREASE ACCOUNTS RECEIVABLE - OTHER	1319	1600	----	----	----	----	----	----
	512		A-9 ESTAB RESERVE - DEFER REVENUE RECEIVABLE	8000	1600	----	----	----	----	----	----
	513		A-12 ESTAB RESERVE FOR DEFERRED REIMB RECEIVABLES	8100	1600	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1600 PROVISION FOR DEFERRED RECEIVABLES (Continued)</u>										
CREDITS	514	A-12 ESTAB RESERVE FOR DEFERD ABATEMENT RECEIVABLES	9000	1600	----	----	----	----	----	----
(Continued)	576	ESTABLISH A/R-OTHER (RECLASS PER CFY022 & CFY023)	1319	1600	----	----	----	----	----	----
	593	YE RECLASS OF GLAN 1600 WITH A/R SUBSIDIARY INFO	1600	1600	----	----	----	----	----	----
<u>1710 EXPENSE ADVANCES</u>										
DEBITS	280	DISBURSE ORF EXPENSE ADVANCE - MANUAL CHECK	1710	1130	----	----	----	----	----	----
	424	DISBURSE ORF EXPENSE ADVANCE - AUTO CHECK	1710	1130	----	----	----	----	----	----
	432	DISBURSE EXCESS EXPENSE ADVANCE REPAYMENT-AUTO CK	1710	1130	----	----	----	----	----	----
	433	DISBURSE EXCESS EXPENSE ADVANCE REPAYMNT-MANUAL CK	1710	1130	----	----	----	----	----	----
	521	A-2 RECORD YEAR-END EXPENSE ADVANCES	1710	1130	----	----	----	----	----	----
CREDITS	190	RECORD RETURN OF AN ORF EXPENSE ADVANCE	1130	1710	----	----	----	----	----	----
	281	LIQUIDATE EXPENSE ADVANCE	1400	1710	----	----	----	----	----	----
<u>1712 TRAVEL ADVANCES</u>										
DEBITS	235	DISBURSE EXCESS TRAVEL ADVANCE REPAYMENT - MAN CK	1712	1130	----	----	----	----	----	----
	278	DISBURSE ORF TRAVEL ADVANCE - MANUAL CHECK	1712	1130	----	----	----	----	----	----
	423	DISBURSE ORF TRAVEL ADVANCE - AUTO CHECK	1712	1130	----	----	----	----	----	----
	431	DISBURSE EXCESS TRAVEL ADVANCE REPAY- AUTO CHECK	1712	1130	----	----	----	----	----	----
CREDITS	186	RECORD RETURN OF AN ORF TRAVEL ADVANCE	1130	1712	----	----	----	----	----	----
	279	LIQUIDATE TRAVEL ADVANCE	1400	1712	----	----	----	----	----	----
<u>1714 SALARY ADVANCES</u>										
DEBITS	234	DISBURSE EXCESS SALARY ADVANCE REPAYMENT - MAN CK	1714	1130	----	----	----	----	----	----
	277	DISBURSE ORF SALARY ADVANCE - MANUAL CHECK	1714	1130	----	----	----	----	----	----
	422	DISBURSE ORF SALARY ADVANCE - AUTO CHECK	1714	1130	----	----	----	----	----	----
	430	DISBURSE EXCESS SALARY ADVANCE REPAY- AUTO CHECK	1714	1130	----	----	----	----	----	----
CREDITS	189	RECORD RETURN OF AN ORF SALARY ADVANCE	1130	1714	----	----	----	----	----	----
	880	REC DUE FM OTHER FUNDS - UNCOLLECTABLE SALARY ADV	1400	1714	----	----	----	----	----	----
<u>1720 OTHER PREPAID EXPENSES</u>										
DEBITS	216	REC PAYMENT FOR PREPAID EXP (MAN SCHEDULE)	1720	3021	----	----	----	----	----	----
	217	REC PAYMENT FOR PREPAID EXP (AUTO SCHEDULE)	1720	3021	----	----	----	----	----	----
CREDITS	218	AMORTIZE PREPAID EXPENSES	9000	1720	----	----	----	----	----	----
<u>1730 PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS</u>										
DEBITS	250	SCHED PREPAY TO OTHER FUND/APPN-NO GP EXP (AUTO)	9000	3021	1730	5330	----	----	----	----
	251	SCHED PREPAYMTS TO OTHER FUND/APPN-NO GP EXP (MAN)	9000	3021	1730	5330	----	----	----	----
	264	REC DISBURSEMENT/ESTABLISH PREPAY TO OTHER FUNDS	1730	1140	6270	6275	----	----	----	----
	465	RECORD PREPAYMENTS TO OSA (OTH FUND/APPN) RESERVED	1730	5330	----	----	----	----	----	----
	624	LOAD BEGINNING BALANCES-PREPAYMENTS TO OSA	1730	9998	----	----	----	----	----	----
	625	LOAD BEG BALANCE OF PREPAYMENTS TO OTH FNDS/APPROP	1730	9998	6270	6275	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>1730 PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS (Continued)</u>											
DEBITS	701		YEC-LOAD ADVANCES-AP FILE ONLY	1730	1730	----	----	----	----	----	----
(Continued)	711		YEC-LOAD ADVANCES-AL FILE ONLY	1730	1730	----	----	----	----	----	----
	785		ADJUST GL 1730 OSA ADVANCE SF ONLY	1730	1730	----	----	----	----	----	----
CREDITS	405		RECORD LIQUIDATION OF PREPAYMENT TO OSA	5330	1730	----	----	----	----	----	----
	413		RECORD RECEIPTS OF RETURNED PREPAYMENTS	1140	1730	6275	6270	----	----	----	----
	441		LIQUIDATE PREPAY TO OTHER FUND/APPN - GP EXPEND	5330	1730	----	----	----	----	----	----
	701		YEC-LOAD ADVANCES-AP FILE ONLY	1730	1730	----	----	----	----	----	----
	711		YEC-LOAD ADVANCES-AL FILE ONLY	1730	1730	----	----	----	----	----	----
	785		ADJUST GL 1730 OSA ADVANCE SF ONLY	1730	1730	----	----	----	----	----	----
<u>1740 PREPAYMENTS TO OTHER GOVERNMENTS</u>											
DEBITS	226		SCHEDULE PREPAY TO OTH GOVT - NO GP EXP (AUTO)	9000	3021	1740	5330	----	----	----	----
	227		SCHEDULE PREPAY TO OTHER GOVT - NO GP EXP (MANUAL)	9000	3021	1740	5330	----	----	----	----
	619		LOAD PREPAYMENTS TO OTHER GOVT ENTITIES	1740	5330	----	----	----	----	----	----
CREDITS	488		LIQUIDATE PREPAY TO OTHER GOVTS - GP EXPEND	5330	1740	----	----	----	----	----	----
<u>1750 PREPAYMENTS TO NON-GOVERNMENTAL ENTITIES</u>											
DEBITS	228		SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (AUTO)	9000	3021	1750	5330	----	----	----	----
	229		SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (MAN)	9000	3021	1750	5330	----	----	----	----
	621		LOAD PREPAYMENTS TO NON-GOVERNMENTAL ENTITIES	1750	5330	----	----	----	----	----	----
CREDITS	489		LIQUIDATE PREPAY TO NON-GOVT ENTITY - GP EXPEND	5330	1750	----	----	----	----	----	----
<u>2013 PREMIUM ON SECURITIES</u>											
DEBITS	S05		SCO PAYMENT OF PREMIUM PAID ON SECURITY PURCHASED	2013	1140	----	----	----	----	----	----
	S06		CLAIM PAYMENT FOR PREMIUM ON SECURITY (MANUAL)	2013	3021	----	----	----	----	----	----
CREDITS	S13		LIQUIDATE PREMIUM ON SECURITY WHEN SOLD-SCO COLECT	1140	2013	----	----	----	----	----	----
	S14		LIQUIDATE PREMIUM ON SECURITY WHEN SOLD-AGY COLECT	1110	2013	----	----	----	----	----	----
	549		A-5 REC AMORTIZATION OF PREMIUM ON SECURITY	8000	2013	----	----	----	----	----	----
<u>2014 DISCOUNT ON SECURITIES</u>											
DEBITS	S12		LIQUIDATE DISCOUNT ON SECURITY WHEN SOLD	2014	INPUT	----	----	----	----	----	----
	548		A-5 REC ACCUMULATION OF DISCOUNT ON SECURITY	2014	8000	----	----	----	----	----	----
CREDITS	S07		RECORD DISCOUNT ON SECURITY PURCHASED	INPUT	2014	----	----	----	----	----	----
<u>2110 LOANS RECEIVABLE</u>											
CREDITS	I41		BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2110)	5380	2110	1330	9830	----	----	----	----
<u>2120 ADVANCES TO OTHER FUNDS</u>											
DEBITS	254		RECORD INTER-FUND LOAN (NONCURRENT PORTION)	2120	5340	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	-----	TRANSACTION CODE	TITLE	-----	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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<u>2120 ADVANCES TO OTHER FUNDS (Continued)</u>													
DEBITS	299	REC	SCO	DISB ADV TO OTH FUND-PROPRIETARY FUND ONLY		2120	1140	----	----	----	----	----	----
CREDITS	163	REC		RECEIPT OF RETURNED ADVANCES TO OTHER FUNDS		1140	2120	----	----	----	----	----	----
	258			REDUCE INTER-FUND LOAN (PAYMENT OR ACCRUAL)		5340	2120	----	----	----	----	----	----
<u>2140 LOANS TO OTHER GOVERNMENTS</u>													
CREDITS	143	ADJUST	2140	WHEN BILL CURRENT LOAN PRINCIPAL		5380	2140	----	----	----	----	----	----
<u>2600 DEFERRED CHARGES</u>													
DEBITS	525	A-2	RECORD	YEAR-END DEFERRED CHARGES (ORF)		2600	1130	----	----	----	----	----	----
<u>2710 PERMANENT CASH REVOLVING FUND</u>													
DEBITS	809	RECORD	SCO	JE SETUP PERMANENT CASH ADVANCE		2710	1140	----	----	----	----	----	----
CREDITS	801	RECORD	SCO	JE RETURN OF PERMANENT CASH ADVANCE		1140	2710	----	----	----	----	----	----
<u>2720 SECURITIES & OTHER PROPERTY HELD IN TRUST</u>													
DEBITS	401	RECEIVE	SECURITIES	TO HOLD IN TRUST		2720	3500	----	----	----	----	----	----
	425	ADJUST	SECURITIES	HELD IN TRUST		2720	3500	----	----	----	----	----	----
CREDITS	402	RETURN	SECURITIES	HELD IN TRUST		3500	2720	----	----	----	----	----	----
<u>2740 INVENTORY OF SURVEYED EQUIPMENT</u>													
DEBITS	546	A-7	RECORD	ABATEMENT FOR SURVEYED EQUIPMENT		2740	9000	----	----	----	----	----	----
<u>2774 BONDS AUTHORIZED - UNISSUED</u>													
DEBITS	B01	BOND	ACT	CHAPTERED		2774	2780	----	----	----	----	----	----
	B10	BOND	ACT	ADJUSTMENT TO INCREASE		2774	2780	----	----	----	----	----	----
CREDITS	B07	REDUCE	BONDS	AUTHORIZED WHEN SELLING BONDS		2780	2774	----	----	----	----	----	----
	B11	BOND	ACT	ADJUSTMENT TO DECREASE		2780	2774	----	----	----	----	----	----
<u>2776 COMMERCIAL PAPER AUTHORIZED - UNISSUED</u>													
DEBITS	B13	RECORD	COMMERCIAL	PAPER - UNISSUED AMOUNT		2776	2780	----	----	----	----	----	----
CREDITS	B16	REDUCE	COMMERCIAL	PAPER - UNISSUED AMOUNT		2780	2776	----	----	----	----	----	----
<u>2780 PROVISION FOR UNISSUED AUTHORIZED SECURITIES</u>													
DEBITS	B07	REDUCE	BONDS	AUTHORIZED WHEN SELLING BONDS		2780	2774	----	----	----	----	----	----
	B11	BOND	ACT	ADJUSTMENT TO DECREASE		2780	2774	----	----	----	----	----	----
	B16	REDUCE	COMMERCIAL	PAPER - UNISSUED AMOUNT		2780	2776	----	----	----	----	----	----
CREDITS	B01	BOND	ACT	CHAPTERED		2774	2780	----	----	----	----	----	----
	B10	BOND	ACT	ADJUSTMENT TO INCREASE		2774	2780	----	----	----	----	----	----
	B13	RECORD	COMMERCIAL	PAPER - UNISSUED AMOUNT		2776	2780	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>2910 AMT PROVIDED FOR RETIREMT-GEN OBLIG LONG-TERM DEBT</u>											
DEBITS	439	RECORD	INSTALLMENT CONTRACT AS LONG TERM LIABILITY	2910	4200	----	----	----	----	----	----
CREDITS	440	REDUCE	LONG TERM INSTALLMENT CONTRACT AMOUNT	4200	2910	----	----	----	----	----	----
<u>3010 ACCOUNTS PAYABLE</u>											
DEBITS	205	REDUCE	ACCOUNT PAYABLE & RECORD ABATEMENT	3010	9000	----	----	----	----	----	----
	233	SCHEDULE	PAYMENT PREVIOUSLY ACCRUED (AUTO)	3010	3021	----	----	----	----	----	----
	246	SCHED	PAYMT OF EXPEND PREVIOUSLY ACCRUED (MANUAL)	3010	3021	----	----	----	----	----	----
	248	REC	SCO PAYMENT OF EXPENDITURE PREV ACCRUED	3010	1140	----	----	----	----	----	----
	378	SCO	PAYROLL DISTRIBUTION-A/P LIQUIDATION	3010	1140	----	----	----	----	----	----
	517	YE	RECLASS ENCUMB(A/P) TO DUE TO OTHER FUNDS/APPNS	3010	3110	----	----	----	----	----	----
	519	YE	RECLASS ENCUMBRANCES(A/P) TO DUE TO GOVERNMENTS	3010	INPUT	----	----	----	----	----	----
	527	A-2	REDUCE A/P BY AMTS PREV PAID BY ORF	3010	1130	----	----	----	----	----	----
CREDITS	L48	ACCRUE	REFUND OF LOAN REPAYMENT PRINCIPAL	9830	3010	----	----	----	----	----	----
	214	ACCRUE	EXPEND PREV ENCUMBERED AS ACCT PAYABLE	9000	3010	----	----	----	----	6155	6150
	215	ACCRUE	EXPEND NOT PREV ENCUMBERED AS ACCT PAYABLE	9000	3010	----	----	----	----	----	----
	498	CORRECT	OVERPAYMENT OF ACCRUAL	9000	3010	----	----	----	----	----	----
<u>3020 CLAIMS FILED</u>											
DEBITS	252	REDUCE	CLAIMS FILED, NOTICE OF CLAIMS PAID	3020	1140	----	----	----	----	----	----
	255	RECORD	CLAIM CORRECTION - INCREASE DEPOSITS	3020	3500	----	----	----	----	----	----
	361	CLAIM	CORRECT-REDUCE CLAIMS FILED-SYSTEM GENERATED	3020	1140	----	----	----	----	----	----
	362	REDUCE	CLAIMS FILED-NOTICE OF CLAIMS PD-AUTO POST	3020	1140	----	----	----	----	----	----
	524	A-2	REC YEAR-END REIMBURSMNTS - CLAIMS FILED	3020	1130	----	----	----	----	----	----
CREDITS	360	POSTING	OF CLAIMS FILED - SYSTEM GENERATED	3021	3020	----	----	----	----	----	----
	617	LOAD	CLAIMS FILED	9998	3020	----	----	----	----	----	----
<u>3021 CLAIMS IN PROCESS</u>											
DEBITS	360	POSTING	OF CLAIMS FILED - SYSTEM GENERATED	3021	3020	----	----	----	----	----	----
	470	RECORD	CREDIT MEMO - MANUAL CLAIMS SCHEDULE	3021	9000	----	----	----	----	----	----
	471	RECORD	CREDIT MEMO - AUTO CLAIMS SCHEDULE	3021	9000	----	----	----	----	----	----
CREDITS	F70	SCHEDULE	REVENUE REFUNDS FROM SCO 44 (MANUAL)	8000	3021	----	----	----	----	----	----
	F71	SCHEDULE	REVENUE REFUND FROM SCO 44 (AUTO)	8000	3021	----	----	----	----	----	----
	L51	SCHED	2110/2140 LOAN - NOT ENCUMBERED (AUTO)	INPUT	5380	9844	3021	----	----	----	----
	L52	SCHED	2110/2140 LOAN - NOT ENCUMBERED (MANUAL)	INPUT	5380	9844	3021	----	----	----	----
	L53	SCHED	2110/2140 LOAN - PREVIOUSLY ENCUMBERD (AUTO)	INPUT	5380	9844	3021	----	----	6155	6150
	L54	SCHED	2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT	5380	9844	3021	----	----	6155	6150
	L55	SCHEDULE	LOAN PRINCIPLE REFUND (MANUAL CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
	L61	SCHEDULE	LOAN PRINCIPLE REFUND (AUTO CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
	S02	CLAIM	PAYMENT FOR FACE VALUE OF SECURITY (MANUAL)	INPUT	3021	----	----	----	----	----	----
	S04	CLAIM	PAYMENT FOR INTEREST PURCHASED (MANUAL)	1320	3021	----	----	----	----	----	----
	S06	CLAIM	PAYMENT FOR PREMIUM ON SECURITY (MANUAL)	2013	3021	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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<u>3021 CLAIMS IN PROCESS (Continued)</u>											
CREDITS	203		SCHEDULE PAYMENT OF AMTS DUE TO OTHER FUNDS (MAN)	3110	3021	----	----	----	----	----	----
(Continued)	216		REC PAYMENT FOR PREPAID EXP (MAN SCHEDULE)	1720	3021	----	----	----	----	----	----
	217		REC PAYMENT FOR PREPAID EXP (AUTO SCHEDULE)	1720	3021	----	----	----	----	----	----
	226		SCHEDULE PREPAY TO OTH GOVT - NO GP EXP (AUTO)	9000	3021	1740	5330	----	----	----	----
	227		SCHEDULE PREPAY TO OTHER GOVT - NO GP EXP (MANUAL)	9000	3021	1740	5330	----	----	----	----
	228		SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (AUTO)	9000	3021	1750	5330	----	----	----	----
	229		SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (MAN)	9000	3021	1750	5330	----	----	----	----
	231		SCHED EXPEND NOT PREV ENCUMBERED OR ACCRUED (AUTO)	9000	3021	----	----	----	----	----	----
	232		SCHED EXPENDITURES PREVIOUSLY ENCUMBERED (AUTO)	9000	3021	----	----	----	----	6155	6150
	233		SCHEDULE PAYMENT PREVIOUSLY ACCRUED (AUTO)	3010	3021	----	----	----	----	----	----
	239		SCHEDULE NO WARRANT REIMBURSEMENT REFUND (MANUAL)	8100	3021	----	----	----	----	----	----
	240		SCHED DIRECT EXPEND NOT PREV ENC OR ACCRUED (MAN)	9000	3021	----	----	----	----	----	----
	243		SCHED EXPENDENDITURES PREV ENCUMBERED (MANUAL)	9000	3021	----	----	----	----	6155	6150
	246		SCHED PAYMT OF EXPEND PREVIOUSLY ACCRUED (MANUAL)	3010	3021	----	----	----	----	----	----
	250		SCHED PREPAY TO OTHER FUND/APPN-NO GP EXP (AUTO)	9000	3021	1730	5330	----	----	----	----
	251		SCHED PREPAYMTS TO OTHER FUND/APPN-NO GP EXP (MAN)	9000	3021	1730	5330	----	----	----	----
	261		SCHED DUE TO OTHER FUNDS (AUTO)	3110	3021	----	----	----	----	----	----
	268		SCHED DUE TO OTHER GOVTS (AUTO)	INPUT	3021	----	----	----	----	----	----
	270		SCHEDULE REVENUE REFUND (MANUAL)	8000	3021	----	----	----	----	----	----
	271		SCHEDULE REVENUE REFUND (AUTO)	8000	3021	----	----	----	----	----	----
	273		SCHED NO WARRANT REIMBURSEMENT REFUND (AUTO)	8100	3021	----	----	----	----	----	----
	284		SCHEDULE PAYMENT DUE TO OTHER GOVTS (MANUAL)	INPUT	3021	----	----	----	----	----	----
	286		SCHEDULE RETURN OF DEPOSIT (MANUAL)	3500	3021	----	----	----	----	----	----
	291		SCHEDULE RETURN OF DEPOSITS (AUTO)	3500	3021	----	----	----	----	----	----
	296		SCHEDULE RETURN OF ADVANCE COLLECTIONS (AUTO)	3400	3021	----	----	----	----	----	----
	297		SCHEDULE RETURN OF ADVANCE COLLECTIONS (MANUAL)	3400	3021	----	----	----	----	----	----
	298		SCHEDULE TIME DEPOSITS (AUTO)	1230	3021	----	----	----	----	----	----
	403		SCHEDULE TO ESTABLISH ORF ADVANCE (AUTO)	1130	3021	----	----	----	----	----	----
	404		SCHEDULE TO ESTABLISH ORF ADVANCE (MANUAL)	1130	3021	----	----	----	----	----	----
	464		SCHEDULE TIME DEPOSITS (MANUAL)	1230	3021	----	----	----	----	----	----
	844		SCHEDULE TIME DEPOSITS - PREV RESERVED (AUTO)	1230	3021	5390	5530	----	----	----	----
	845		SCHEDULE TIME DEPOSITS - PREV RESERVED (MANUAL)	1230	3021	5390	5530	----	----	----	----
<u>3110 DUE TO OTHER FUNDS OR APPROPRIATIONS</u>											
DEBITS	B09		TRANSFER PREMIUM/INTEREST ON GENERAL OBLIG BOND	3110	1140	----	----	----	----	----	----
	162		RECORD REMITTANCE OF SALES TAX - MANUAL CHECK	3110	1110	----	----	----	----	----	----
	197		REC SCO RECEIPT OF REMIT - CK FOR STOP PAY ORDER	3110	1150	----	----	----	----	----	----
	203		SCHEDULE PAYMENT OF AMTS DUE TO OTHER FUNDS (MAN)	3110	3021	----	----	----	----	----	----
	204		REDUCE 'DUE TO' & RECORD AN ABATEMENT	3110	9000	----	----	----	----	----	----
	261		SCHED DUE TO OTHER FUNDS (AUTO)	3110	3021	----	----	----	----	----	----
	262		REC SCO PAYMENT OF AMOUNT DUE TO OTHER FUNDS	3110	1140	----	----	----	----	----	----
	275		RECORD REMITTANCE OF SALES TAX - AUTO CHECK	3110	1110	----	----	----	----	----	----
	418		RETURN ORF CASH TO ADVANCING FUND - MANUAL CHECK	3110	1130	----	----	----	----	----	----
	421		RETURN ORF CASH TO ADVANCING FUND - AUTO CHECK	3110	1130	----	----	----	----	----	----
	487		ADJUST DECREASE DUE TO OTHER FUNDS-OP TRANSFER-OUT	3110	9812	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>3110 DUE TO OTHER FUNDS OR APPROPRIATIONS (Continued)</u>										
DEBITS	532	A-2 WITH CLEARING ACCT/IN LIEU OF TC 524	3110	1130	----	----	----	----	----	----
(Continued)	533	A-2 WITH CLEARING ACCT/IN LIEU OF TC 527	3110	1130	----	----	----	----	----	----
CREDITS	B08	ACCRUE PREMIUM/INTEREST ON GENERAL OBLIGATION BOND	1140	3110	----	----	----	----	----	----
	119	RECORD LOAN FROM OTHER FUND	1140	3110	----	----	----	----	----	----
	151	RECORD COLLECTION OF SALES TAX - PREV BILLED	1110	3110	1600	1319	----	----	----	----
	161	RECORD COLLECTION OF SALES TAX - NOT BILLED	1110	3110	----	----	----	----	----	----
	179	ESTABLISH/INCREASE OFFICE REVOLVING FUND	1130	3110	----	----	----	----	----	----
	196	REC STOP PAYMENT ORDER - GEN CASH CK PRIOR 1/1/98	1110	3110	----	----	----	----	----	----
	209	REC ACCRUED EXPEND/ESTAB DUE TO FUND-PREV ENCUMB	9000	3110	----	----	----	----	6155	6150
	285	REC ACCRUED EXPEND & AMT DUE TO OTHER FUNDS	9000	3110	----	----	----	----	----	----
	484	ADJUST INCREASE DUE TO OTHER FUNDS-OP TRANSFER-OUT	9812	3110	----	----	----	----	----	----
	517	YE RECLASS ENCUMB(A/P) TO DUE TO OTHER FUNDS/APPNS	3010	3110	----	----	----	----	----	----
	526	A-2 REC YEAR-END ORF APPN AS DUE TO OTH FUND	1130	3110	----	----	----	----	----	----
	541	RECLASS 6297 - ESTAB DUE TO OTHER FUNDS	6297	3110	----	----	----	----	----	----
	553	A-3 ACCRUE REIMBURSMT REFUND DUE FM OTH FUND/APPN	8100	3110	----	----	----	----	----	----
	579	ACCRUE OPERATING TRANS-OUT AS DUE TO OTHER FUNDS	9812	3110	----	----	----	----	----	----
	585	A-10 FOR DUE TO OTHER FUNDS	1600	3110	----	----	----	----	----	----
	612	LOAD ORF DUE TO OTH FUNDS - DOC & SUBSID FL SUPT	9998	3110	----	----	----	----	----	----
	877	RECORD STALE-DATED OFFICE REVOLVING FUND CHECK	1130	3110	----	----	----	----	----	----
	965	LIQUDATE NEGATIVE DOCS CREATED BY TC 553	8100	3110	----	----	----	----	----	----
<u>3120 PREPAYMENTS FROM OTHER FUNDS & APPNS</u>										
DEBITS	266	REC RETURN OF PREPAYMENTS FROM OTHER FUNDS	3120	1140	----	----	----	----	----	----
CREDITS	410	RECORD RECEIPT OF PREPAYMENTS FROM OTHER FUNDS	1140	3120	----	----	----	----	----	----
<u>3220 DUE TO LOCAL GOVERNMENT</u>										
CREDITS	559	A-3 ACCRUE REIMBSMT REFUND DUE FM LOCAL GOVT	8100	3220	----	----	----	----	----	----
<u>3310 ACCRUED INTEREST PAYABLE</u>										
DEBITS	B06	SCO PYMT OF ACCRUED INTEREST PAYABLE ON PMIA LOAN	3310	1140	----	----	----	----	----	----
CREDITS	B03	ACCRUE INTEREST PAYABLE ON PMIA LOAN	9000	3310	----	----	----	----	----	----
<u>3400 ADVANCE COLLECTIONS</u>										
DEBITS	164	REC PORTION OF ADV EARNED AS REIMB - NOT REMITTED	3400	8100	----	----	----	----	----	----
	184	REC PORTION OF ADV EARNED AS REVENUE-NOT REMITTED	3400	8000	----	----	----	----	----	----
	192	REC PORTION OF ADVANCE EARNED AS REIMB - REMITTED	3400	8100	----	----	----	----	----	----
	193	REC PORTION OF ADVANCE EARNED AS REVENUE-REMITTED	3400	8000	----	----	----	----	----	----
	296	SCHEDULE RETURN OF ADVANCE COLLECTIONS (AUTO)	3400	3021	----	----	----	----	----	----
	297	SCHEDULE RETURN OF ADVANCE COLLECTIONS (MANUAL)	3400	3021	----	----	----	----	----	----
	437	REC SCO DISBURSEMENT OF ADVANCE COLLECTION	3400	1140	----	----	----	----	----	----
	450	REC DISHONORED CHECK-DEFER ADVANCE COLL-MAN CHECK	3400	1110	----	----	----	----	----	----
	763	LOAD HISTORICAL ADVANCES-PROJECT FILE ONLY	3400	3400	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	----- TRANSACTION CODE TITLE -----	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4

<u>3400 ADVANCE COLLECTIONS (Continued)</u>										
CREDITS	109	REC RECEIPT OF ADVANCE COLLECTIONS	1110	3400	----	----	----	----	----	----
	586	A-10 FOR ADVANCE COLLECTIONS	1600	3400	----	----	----	----	----	----
	763	LOAD HISTORICAL ADVANCES-PROJECT FILE ONLY	3400	3400	----	----	----	----	----	----
	843	RECORD SCO RECEIPT OF ADVANCE COLLECTION	1140	3400	----	----	----	----	----	----
<u>3500 LIABILITIES FOR DEPOSITS</u>										
DEBITS	177	REC DISBURSEMENT OF AGENCY TRUST CASH-AUTO CK	3500	1120	----	----	----	----	----	----
	185	REC DISBURSEMENT OF AGENCY TRUST CASH-MAN CK	3500	1120	----	----	----	----	----	----
	237	RECORD SCO DISBURSEMENT OF DEPOSITS	3500	1140	----	----	----	----	----	----
	286	SCHEDULE RETURN OF DEPOSIT (MANUAL)	3500	3021	----	----	----	----	----	----
	291	SCHEDULE RETURN OF DEPOSITS (AUTO)	3500	3021	----	----	----	----	----	----
	402	RETURN SECURITIES HELD IN TRUST	3500	2720	----	----	----	----	----	----
	408	RECORD CASH SHORTAGE - DEPOSITS	3500	1110	1316	1600	----	----	----	----
	435	REC DISHON CHECK-REDUCE DEPOSITS (GL 3500)-MAN CK	3500	1110	----	----	----	----	----	----
CREDITS	153	RECORD SCO RECEIPT OF DEPOSIT	1140	3500	----	----	----	----	----	----
	154	RECORD CASH RECEIVED AS DEPOSIT LIABILITY	1110	3500	----	----	----	----	----	----
	182	RECORD RECEIPT OF CASH DEPOSITS HELD IN TRUST	1120	3500	----	----	----	----	----	----
	255	RECORD CLAIM CORRECTION - INCREASE DEPOSITS	3020	3500	----	----	----	----	----	----
	401	RECEIVE SECURITIES TO HOLD IN TRUST	2720	3500	----	----	----	----	----	----
	425	ADJUST SECURITIES HELD IN TRUST	2720	3500	----	----	----	----	----	----
<u>3610 POOLED MONEY INVESTMENT ACCOUNT LOANS PAYABLE</u>										
DEBITS	B04	RECORD PAYOFF OF PMIA LOAN	3610	1140	----	----	----	----	----	----
CREDITS	B02	RECORD RECEIPT OF PMIA LOAN	1140	3610	----	----	----	----	----	----
	B17	RECORD ADJUSTMENT OF PMIA LOAN	1140	3610	----	----	----	----	----	----
<u>3710 CASH OVERAGES</u>										
DEBITS	165	RECORD CASH OVERAGE AS REVENUE	3710	8000	----	----	----	----	----	----
	200	RECORD REFUND CASH OVERAGE TO PAYER	3710	1110	----	----	----	----	----	----
CREDITS	113	RECORD CASH RECEIPTS - CASH OVERAGES	1110	3710	----	----	----	----	----	----
<u>3730 UNCLEARED COLLECTIONS</u>										
DEBITS	170	REC REVERSAL OF RECEIPTS PREV REC AS UNCLEAR COLCT	3730	1110	----	----	----	----	----	----
	289	DISBURSE AMTS PREV REC AS UNCLEARED COLL-AUTO CK	3730	1110	----	----	----	----	----	----
	438	DISBURSE AMTS PREV REC AS UNCLEARED COLLECT-MAN CK	3730	1110	----	----	----	----	----	----
CREDITS	108	RECORD CASH RECEIPTS - UNCLEARED COLLECTIONS	1110	3730	----	----	----	----	----	----
	443	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC AVAIL	1110	3730	----	----	----	----	----	----
	444	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC UNAVAIL	1110	3730	----	----	----	----	----	----
	587	A-10 FOR UNCLEARED COLLECTIONS	1600	3730	----	----	----	----	----	----
	618	LOAD UNCLEAR COLLECTIONS	9998	3730	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	-----	TRANSACTION CODE	TITLE	-----	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
<u>4010 ADVANCES FROM OTHER FUNDS</u>													
DEBITS	267		REC	REPAY OF ADVANCES RECEIVED FROM OTHER FUNDS		4010	1140	----	----	----	----	----	----
<u>4200 INSTALLMENT CONTRACTS PAYABLE</u>													
DEBITS	440		REDUCE	LONG TERM INSTALLMENT CONTRACT AMOUNT		4200	2910	----	----	----	----	----	----
CREDITS	439		RECORD	INSTALLMENT CONTRACT AS LONG TERM LIABILITY		2910	4200	----	----	----	----	----	----
<u>5200 INVESTMENT IN GENERAL FIXED ASSETS</u>													
DEBITS	494		RECORD	WRITE OFF OF NON-EXPENDABLE ASSETS		5200	INPUT	----	----	----	----	----	----
CREDITS	493		RECORD	ACQUISITION OF NON-EXPENDABLE ASSETS		INPUT	5200	----	----	----	----	----	----
<u>5330 RESERVE FOR PREPAID ITEMS</u>													
DEBITS		P04		RETURN OF PREPAYMENT FROM 1740/1750		5330	INPUT	1110	9000	----	----	----	----
		P53		CLAIM CUT-DECREASING AMT DISB BY TC 226-TC229		5330	INPUT	1140	9000	----	----	----	----
		405		RECORD LIQUIDATION OF PREPAYMENT TO OSA		5330	1730	----	----	----	----	----	----
		441		LIQUIDATE PREPAY TO OTHER FUND/APPN - GP EXPEND		5330	1730	----	----	----	----	----	----
		488		LIQUIDATE PREPAY TO OTHER GOVTS - GP EXPEND		5330	1740	----	----	----	----	----	----
		489		LIQUIDATE PREPAY TO NON-GOVT ENTITY - GP EXPEND		5330	1750	----	----	----	----	----	----
CREDITS		226		SCHEDULE PREPAY TO OTH GOVT - NO GP EXP (AUTO)		9000	3021	1740	5330	----	----	----	----
		227		SCHEDULE PREPAY TO OTHER GOVT - NO GP EXP (MANUAL)		9000	3021	1740	5330	----	----	----	----
		228		SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (AUTO)		9000	3021	1750	5330	----	----	----	----
		229		SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (MAN)		9000	3021	1750	5330	----	----	----	----
		250		SCHED PREPAY TO OTHER FUND/APPN-NO GP EXP (AUTO)		9000	3021	1730	5330	----	----	----	----
		251		SCHED PREPAYMTS TO OTHER FUND/APPN-NO GP EXP (MAN)		9000	3021	1730	5330	----	----	----	----
		465		RECORD PREPAYMENTS TO OSA (OTH FUND/APPN) RESERVED		1730	5330	----	----	----	----	----	----
		619		LOAD PREPAYMENTS TO OTHER GOVT ENTITIES		1740	5330	----	----	----	----	----	----
		621		LOAD PREPAYMENTS TO NON-GOVERNMENTAL ENTITIES		1750	5330	----	----	----	----	----	----
<u>5340 RESERVE FOR ADVANCES</u>													
DEBITS	258		REDUCE	INTER-FUND LOAN (PAYMENT OR ACCRUAL)		5340	2120	----	----	----	----	----	----
CREDITS	254		RECORD	INTER-FUND LOAN (NONCURRENT PORTION)		2120	5340	----	----	----	----	----	----
<u>5380 RESERVE FOR NONCURRENT LOANS RECEIVABLE</u>													
DEBITS		L21		AGENCY COLLECT LOAN PRINCIPAL (2110/40 NOT BILLED)		5380	INPUT	1110	9830	----	----	----	----
		L23		SCO COLLECT LOAN PRINCIPAL (2110/2140 NOT BILLED)		5380	INPUT	1140	9830	----	----	----	----
		L29		AGY COLLECT RETURN OF LOAN PRINCIPAL		5380	INPUT	1110	9844	----	----	----	----
		L30		SCO COLLECT RETURN OF LOAN PRINCIPAL		5380	INPUT	1140	9844	----	----	----	----
		L31		WRITE OFF LOAN PRINCIPAL (2110/2140)		5380	INPUT	----	----	----	----	----	----
		L41		BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2110)		5380	2110	1330	9830	----	----	----	----
		L43		ADJUST 2140 WHEN BILL CURRENT LOAN PRINCIPAL		5380	2140	----	----	----	----	----	----
		L56		CLAIM CORRECTION LOAN DISBURSEMENT 2110/2140		5380	INPUT	1140	9844	----	----	----	----
		L57		ADJUSTMENT TO DECREASE LOAN PRINCIPAL DISBURSEMENT		5380	INPUT	1140	9844	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>5380 RESERVE FOR NONCURRENT LOANS RECEIVABLE (Continued)</u>											
CREDITS	L40		ESTABLISH LOAN RECEIVABLE PREV EXPENSED	INPUT	5380	----	----	----	----	----	----
	L51		SCHED 2110/2140 LOAN - NOT ENCUMBERED (AUTO)	INPUT	5380	9844	3021	----	----	----	----
	L52		SCHED 2110/2140 LOAN - NOT ENCUMBERED (MANUAL)	INPUT	5380	9844	3021	----	----	----	----
	L53		SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (AUTO)	INPUT	5380	9844	3021	----	----	6155	6150
	L54		SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT	5380	9844	3021	----	----	6155	6150
	L55		SCHEDULE LOAN PRINCIPLE REFUND (MANUAL CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
	L58		SCO DISBURSEMENT OF LOAN 2110/2140-NOT ENCUMBERED	INPUT	5380	9844	1140	----	----	----	----
	L59		SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT	5380	9844	1140	----	----	6155	6150
	L61		SCHEDULE LOAN PRINCIPLE REFUND (AUTO CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
<u>5390 OTHER RESERVES</u>											
DEBITS	844		SCHEDULE TIME DEPOSITS - PREV RESERVED (AUTO)	1230	3021	5390	5530	----	----	----	----
	845		SCHEDULE TIME DEPOSITS - PREV RESERVED (MANUAL)	1230	3021	5390	5530	----	----	----	----
	859		SCO PYMT OF TIME DEPOSITS - PREV RESERVED	1230	1140	5390	5530	----	----	----	----
<u>5530 FUND BALANCE -- UNAPPROPRIATED</u>											
DEBITS	595		YEC-CLOSE DEBIT BAL ACCT-GL FILE-NON SHARED FUND	5530	INPUT	----	----	----	----	----	----
	581		DECREASE FUND BALANCE	5530	1140	----	----	----	----	----	----
CREDITS	596		YEC-CLOSE CREDIT BAL ACCT-GL FILE-NON SHARED FUND	INPUT	5530	----	----	----	----	----	----
	844		SCHEDULE TIME DEPOSITS - PREV RESERVED (AUTO)	1230	3021	5390	5530	----	----	----	----
	845		SCHEDULE TIME DEPOSITS - PREV RESERVED (MANUAL)	1230	3021	5390	5530	----	----	----	----
	859		SCO PYMT OF TIME DEPOSITS - PREV RESERVED	1230	1140	5390	5530	----	----	----	----
<u>5540 RETAINED EARNINGS</u>											
DEBITS	583		YEC-CLOSE DEBIT BAL ACCT-GL FILE-RETAINED EARNINGS	5540	INPUT	----	----	----	----	----	----
	582		DECREASE RETAINED EARNINGS	5540	1140	----	----	----	----	----	----
CREDITS	584		YEC-CLOSE CREDIT BAL ACCT-GL FILE-RETAINED EARNINGS	INPUT	5540	----	----	----	----	----	----
<u>5570 FUND BALANCE--CLEARING ACCOUNT</u>											
DEBITS	501		YEC-CLOSE DEBIT BAL ACCT-GL FILE-SHARED FUND	5570	INPUT	----	----	----	----	----	----
CREDITS	502		YEC-CLOSE CREDIT BAL ACCT-GL FILE-SHARED FUND	INPUT	5570	----	----	----	----	----	----
<u>6110 APPROPRIATIONS</u>											
DEBITS	030		RECORD A REVISION DECREASING AN APPROPRIATION	6110	6120	----	----	----	----	----	----
	034		RECORD ALLOCATION FROM APPROPRIATION ORGANIZATION	6110	6120	----	----	----	----	----	----
	035		RECORD REVERSION OF AN APPROPRIATION	6110	6120	----	----	----	----	----	----
	056		DECREASE APPROP REVISION-INCREASE PENDING REVISION	6110	6120	6260	6250	----	----	----	----
CREDITS	010		RECORD AN ORIGINAL APPROPRIATION	6120	6110	----	----	----	----	----	----
	011		REVISION INCREASING AN APPROPRIATION	6120	6110	----	----	----	----	----	----
	022		RECORD ALLOCATION REC'D BY OPERATING ORGANIZATION	6120	6110	----	----	----	----	----	----
	051		INCREASE APPROP REVISION-DECREASE PENDING REVISION	6120	6110	6250	6260	----	----	----	----
	086		RECORD ORIGINAL APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210	----	----
	088		INCREASE/DECREASE APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>6110 APPROPRIATIONS (Continued)</u>										
CREDITS	610	LOAD PRIOR YEAR APPROPS - UNENCUMBERED BALANCE	6120	6110	----	----	----	----	----	----
(Continued)	615	LOAD PRIOR YEAR ENCUMBRANCES/APPNS/ALLOTMENTS.	6150	6155	6120	6110	6140	6130	----	----
	620	LOAD BOTH APPROPRIATIONS AND ALLOTMENTS	6120	6110	6140	6130	----	----	----	----
	636	ADJUSTMENT INCREASING PRIOR YEAR ENCUMBRANCES	6150	6155	6120	6110	6140	6130	----	----
	640	LOAD PRIOR YEAR ENCUMBRANCES (NO ALLOTMENT)	6150	6155	6120	6110	----	----	----	----
	658	YEC-CARRYFWD UNEXPENDED APPN (INSTIT)-AP/GL FILE	6120	6110	----	----	----	----	----	----
	680	YEC-CARRYFWD UNEXPEND APPN BAL-AP/GL FILE	6120	6110	----	----	----	----	----	----
<u>6130 ALLOTMENTS</u>										
DEBITS	065	DECREASE FIRST QUARTER OR ANNUAL ALLOTMENT	6130	6140	----	----	----	----	----	----
	066	DECREASE SECOND QUARTER ALLOTMENT	6130	6140	----	----	----	----	----	----
	067	DECREASE THIRD QUARTER ALLOTMENT	6130	6140	----	----	----	----	----	----
	068	DECREASE FOURTH QUARTER ALLOTMENT	6130	6140	----	----	----	----	----	----
	069	RECORD REVERSION OF AN ALLOTMENT	6130	6140	----	----	----	----	----	----
	089	REVISION DECREASING BUDGET PLAN & ALLOTMENT	6130	6140	6210	6220	----	----	----	----
CREDITS	061	RECORD/INCREASE 1ST QUARTER OR ANNUAL ALLOTMENT	6140	6130	----	----	----	----	----	----
	062	RECORD/INCREASE SECOND QUARTER ALLOTMENT	6140	6130	----	----	----	----	----	----
	063	RECORD/INCREASE THIRD QUARTER ALLOTMENT	6140	6130	----	----	----	----	----	----
	064	RECORD/INCREASE FOURTH QUARTER ALLOTMENT	6140	6130	----	----	----	----	----	----
	084	RECORD ANNUAL ALLOTMENT & BUDGET PLAN-EXPENDITURES	6140	6130	6220	6210	----	----	----	----
	086	RECORD ORIGINAL APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210	----	----
	088	INCREASE/DECREASE APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210	----	----
	092	ADJUST INCREASE ENCUM, ALLOT & PROJ BUDGET ALLOW	6140	6130	6295	6280	6150	6155	----	----
	099	RECORD ENCUMBRANCE, ALLOT & PROJ BUDGET ALLOWABLE	6140	6130	6295	6280	6150	6155	----	----
	206	RECORD AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155	----	----	----	----
	207	INCREASE AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155	----	----	----	----
	615	LOAD PRIOR YEAR ENCUMBRANCES/APPNS/ALLOTMENTS.	6150	6155	6120	6110	6140	6130	----	----
	620	LOAD BOTH APPROPRIATIONS AND ALLOTMENTS	6120	6110	6140	6130	----	----	----	----
	626	LOAD ALLOTMENT - BEGINNING BALANCE	6140	6130	----	----	----	----	----	----
	636	ADJUSTMENT INCREASING PRIOR YEAR ENCUMBRANCES	6150	6155	6120	6110	6140	6130	----	----
	696	YEC-LOAD ALLOT BAL OR POST ENCUMB-AL/GL FILE	6140	6130	----	----	----	----	----	----
<u>6150 ENCUMBRANCES</u>										
DEBITS	092	ADJUST INCREASE ENCUM, ALLOT & PROJ BUDGET ALLOW	6140	6130	6295	6280	6150	6155	----	----
	099	RECORD ENCUMBRANCE, ALLOT & PROJ BUDGET ALLOWABLE	6140	6130	6295	6280	6150	6155	----	----
	206	RECORD AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155	----	----	----	----
	207	INCREASE AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155	----	----	----	----
	211	RECORD AN ORIGINAL ENCUMBRANCE	6150	6155	----	----	----	----	----	----
	212	RECORD ADJUSTMENT INCREASING AN ENCUMBRANCE	6150	6155	----	----	----	----	----	----
	381	YEC-LOAD PAYMENTS IN DOC FILE-NO GL SUPPORT	6150	6150	----	----	----	----	----	----
	615	LOAD PRIOR YEAR ENCUMBRANCES/APPNS/ALLOTMENTS.	6150	6155	6120	6110	6140	6130	----	----
	636	ADJUSTMENT INCREASING PRIOR YEAR ENCUMBRANCES	6150	6155	6120	6110	6140	6130	----	----
	640	LOAD PRIOR YEAR ENCUMBRANCES (NO ALLOTMENT)	6150	6155	6120	6110	----	----	----	----
	699	YEC-LOAD PY ENCUMB-AL/AP/GL FILE	6150	6155	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>6150 ENCUMBRANCES (Continued)</u>										
DEBITS	912	ADD "S" MODIFIER OR INFO DATA (VEND #) TO ENC DOC	6150	6150	----	----	----	----	----	----
CREDITS	L53	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERD (AUTO)	INPUT	5380	9844	3021	----	----	6155	6150
	L54	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT	5380	9844	3021	----	----	6155	6150
	L59	SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT	5380	9844	1140	----	----	6155	6150
	208	REC ACCRUED EXP/ESTAB DUE TO GOVTS-PREV ENCUMB	9000	INPUT	----	----	----	----	6155	6150
	209	REC ACCRUED EXPEND/ESTAB DUE TO FUND-PREV ENCUMB	9000	3110	----	----	----	----	6155	6150
	210	RECORD AN ENCUMBRANCE LIQUIDATION	----	----	----	----	----	----	6155	6150
	213	RECORD AN ADJUSTMENT DECREASING AN ENCUMBRANCE	6155	6150	----	----	----	----	----	----
	214	ACCRUE EXPEND PREV ENCUMBERED AS ACCT PAYABLE	9000	3010	----	----	----	----	6155	6150
	232	SCHED EXPENDITURES PREVIOUSLY ENCUMBERED (AUTO)	9000	3021	----	----	----	----	6155	6150
	243	SCHED EXPENDENDITURES PREV ENCUMBERED (MANUAL)	9000	3021	----	----	----	----	6155	6150
	245	REC SCO PAY OF EXPENDITURE PREV ENCUMBERED	9000	1140	----	----	----	----	6155	6150
	381	YEC-LOAD PAYMENTS IN DOC FILE-NO GL SUPPORT	6150	6150	----	----	----	----	----	----
	850	RECORD ENCUMBRANCE LIQUIDATION & PAYMENT	6155	6150	----	----	----	----	----	----
	912	ADD "S" MODIFIER OR INFO DATA (VEND #) TO ENC DOC	6150	6150	----	----	----	----	----	----
<u>6151 ALLOCATED ENCUMBRANCES - ANNUAL</u>										
DEBITS	302	ALLOCATED ENCUMBRANCE - CHARGE - ANNUAL	6151	6156	----	----	----	----	----	----
	312	ENCUMBRANCE FUND DISTRIBUTION - CHARGE - ANNUAL	6151	6156	----	----	----	----	----	----
CREDITS	306	ALLOCATED ENCUMBRANCE - RECOVERY - ANNUAL	6156	6151	----	----	----	----	----	----
	316	ENCUMBRANCE FUND DISTRIBUTION - RECOVERY - ANNUAL	6156	6151	----	----	----	----	----	----
<u>6152 START-OF-YEAR ENCUMBRANCES</u>										
CREDITS	671	YEC-LOAD SOY ENCUMBRANCES-AP/GL FILE	6157	6152	----	----	----	----	----	----
<u>6153 RESERVE FOR FUTURE COMMITMENTS</u>										
DEBITS	705	YEC-REVERSE PY EOY_FUT_COMMIT-AP FILE ONLY	6153	6153	----	----	----	----	----	----
CREDITS	705	YEC-REVERSE PY EOY_FUT_COMMIT-AP FILE ONLY	6153	6153	----	----	----	----	----	----
<u>6155 ENCUMBRANCES - OFFSET</u>										
DEBITS	L53	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERD (AUTO)	INPUT	5380	9844	3021	----	----	6155	6150
	L54	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT	5380	9844	3021	----	----	6155	6150
	L59	SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT	5380	9844	1140	----	----	6155	6150
	208	REC ACCRUED EXP/ESTAB DUE TO GOVTS-PREV ENCUMB	9000	INPUT	----	----	----	----	6155	6150
	209	REC ACCRUED EXPEND/ESTAB DUE TO FUND-PREV ENCUMB	9000	3110	----	----	----	----	6155	6150
	210	RECORD AN ENCUMBRANCE LIQUIDATION	----	----	----	----	----	----	6155	6150
	213	RECORD AN ADJUSTMENT DECREASING AN ENCUMBRANCE	6155	6150	----	----	----	----	----	----
	214	ACCRUE EXPEND PREV ENCUMBERED AS ACCT PAYABLE	9000	3010	----	----	----	----	6155	6150
	232	SCHED EXPENDITURES PREVIOUSLY ENCUMBERED (AUTO)	9000	3021	----	----	----	----	6155	6150
	243	SCHED EXPENDENDITURES PREV ENCUMBERED (MANUAL)	9000	3021	----	----	----	----	6155	6150

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>6155 ENCUMBRANCES - OFFSET (Continued)</u>										
DEBITS	245	REC SCO PAY OF EXPENDITURE PREV ENCUMBERED	9000	1140	----	----	----	----	6155	6150
(Continued)	850	RECORD ENCUMBRANCE LIQUIDATION & PAYMENT	6155	6150	----	----	----	----	----	----
CREDITS	092	ADJUST INCREASE ENCUM, ALLOT & PROJ BUDGET ALLOW	6140	6130	6295	6280	6150	6155	----	----
	099	RECORD ENCUMBRANCE, ALLOT & PROJ BUDGET ALLOWABLE	6140	6130	6295	6280	6150	6155	----	----
	206	RECORD AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155	----	----	----	----
	207	INCREASE AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155	----	----	----	----
	211	RECORD AN ORIGINAL ENCUMBRANCE	6150	6155	----	----	----	----	----	----
	212	RECORD ADJUSTMENT INCREASING AN ENCUMBRANCE	6150	6155	----	----	----	----	----	----
	615	LOAD PRIOR YEAR ENCUMBRANCES/APPNS/ALLOTMENTS.	6150	6155	6120	6110	6140	6130	----	----
	636	ADJUSTMENT INCREASING PRIOR YEAR ENCUMBRANCES	6150	6155	6120	6110	6140	6130	----	----
	640	LOAD PRIOR YEAR ENCUMBRANCES (NO ALLOTMENT)	6150	6155	6120	6110	----	----	----	----
	699	YEC-LOAD PY ENCUMB-AL/AP/GL FILE	6150	6155	----	----	----	----	----	----
<u>6156 ALLOCATED ENCUMBRANCES - OFFSET - ANNUAL</u>										
DEBITS	306	ALLOCATED ENCUMBRANCE - RECOVERY - ANNUAL	6156	6151	----	----	----	----	----	----
	316	ENCUMBRANCE FUND DISTRIBUTION - RECOVERY - ANNUAL	6156	6151	----	----	----	----	----	----
CREDITS	302	ALLOCATED ENCUMBRANCE - CHARGE - ANNUAL	6151	6156	----	----	----	----	----	----
	312	ENCUMBRANCE FUND DISTRIBUTION - CHARGE - ANNUAL	6151	6156	----	----	----	----	----	----
<u>6157 START OF YEAR ENCUMBRANCE--OFFSET</u>										
DEBITS	671	YEC-LOAD SOY ENCUMBRANCES-AP/GL FILE	6157	6152	----	----	----	----	----	----
<u>6160 ALLOCATED ENCUMBRANCES - MONTHLY</u>										
DEBITS	307	ALLOCATED ENCUMBRANCE - CHARGE - MONTHLY	6160	6161	----	----	----	----	----	----
	317	ENCUMBRANCE FUND DISTRIBUTION - CHARGE - MONTHLY	6160	6161	----	----	----	----	----	----
CREDITS	308	ALLOCATED ENCUMBRANCE - RECOVERY - MONTHLY	6161	6160	----	----	----	----	----	----
	309	ALLOCATED ENCUMBRANCE - RECOVERY -DIRECT - MONTHLY	6161	6160	----	----	----	----	----	----
	318	ENCUMBRANCE FUND DISTRI - RECOVERY - MONTHLY ALLOC	6161	6160	----	----	----	----	----	----
	319	ENCUMBRANCE FUND DISTR - RECOVERY - MONTHLY DIRECT	6161	6160	----	----	----	----	----	----
<u>6161 ALLOCATED ENCUMBRANCES - OFFSET - MONTHLY</u>										
DEBITS	308	ALLOCATED ENCUMBRANCE - RECOVERY - MONTHLY	6161	6160	----	----	----	----	----	----
	309	ALLOCATED ENCUMBRANCE - RECOVERY -DIRECT - MONTHLY	6161	6160	----	----	----	----	----	----
	318	ENCUMBRANCE FUND DISTRI - RECOVERY - MONTHLY ALLOC	6161	6160	----	----	----	----	----	----
	319	ENCUMBRANCE FUND DISTR - RECOVERY - MONTHLY DIRECT	6161	6160	----	----	----	----	----	----
CREDITS	307	ALLOCATED ENCUMBRANCE - CHARGE - MONTHLY	6160	6161	----	----	----	----	----	----
	317	ENCUMBRANCE FUND DISTRIBUTION - CHARGE - MONTHLY	6160	6161	----	----	----	----	----	----
<u>6170 OBLIGATIONS</u>										
DEBITS	220	RECORD AN OBLIGATION	6170	6180	----	----	----	----	----	----
	222	RECORD AN ADJUSTMENT INCREASING AN OBLIGATION	6170	6180	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>6170 OBLIGATIONS (Continued)</u>										
CREDITS	223	RECORD AN ADJUSTMENT DECREASING AN OBLIGATION	6180	6170	----	----	----	----	----	----
	224	LIQUIDATE AN OBLIGATION	6180	6170	----	----	----	----	----	----
<u>6171 START OF YEAR PAYABLE</u>										
CREDITS	654	YEC-LOAD NEW SOY PAYABLES - AP/GL FILE	6181	6171	----	----	----	----	----	----
<u>6181 START OF YEAR PAYABLE--OFFSET</u>										
DEBITS	654	YEC-LOAD NEW SOY PAYABLES - AP/GL FILE	6181	6171	----	----	----	----	----	----
	723	YEC-REVERSE PY SOY PAYABLES-AP FILE ONLY	6181	6181	----	----	----	----	----	----
CREDITS	723	YEC-REVERSE PY SOY PAYABLES-AP FILE ONLY	6181	6181	----	----	----	----	----	----
<u>6201 PAYROLL CLEARING ACCOUNT</u>										
CREDITS	371	LABOR DISTRIBUTION-CHARGE/CREDIT (CLEARING ACCT)	9000	6201	----	----	----	----	----	----
<u>6210 BUDGET PLAN, EXPENDITURES</u>										
DEBITS	081	DECREASE BUDGET PLAN - EXPENDITURES	6210	6220	----	----	----	----	----	----
	089	REVISION DECREASING BUDGET PLAN & ALLOTMENT	6130	6140	6210	6220	----	----	----	----
CREDITS	080	RECORD/INCREASE BUDGET PLAN - EXPENDITURES	6220	6210	----	----	----	----	----	----
	084	RECORD ANNUAL ALLOTMENT & BUDGET PLAN-EXPENDITURES	6140	6130	6220	6210	----	----	----	----
	086	RECORD ORIGINAL APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210	----	----
	088	INCREASE/DECREASE APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210	----	----
<u>6211 BUDGET PLAN, REIMBURSEMENTS</u>										
DEBITS	073	RECORD BUDGET PLAN - REIMBURSEMENTS	6211	6221	----	----	----	----	----	----
<u>6212 BUDGET PLAN, REVENUE</u>										
DEBITS	074	RECORD BUDGET PLAN - REVENUE	6212	6222	----	----	----	----	----	----
<u>6221 BUDGET PLAN, REIMBURSEMENTS-OFFSET</u>										
CREDITS	073	RECORD BUDGET PLAN - REIMBURSEMENTS	6211	6221	----	----	----	----	----	----
<u>6222 BUDGET PLAN, REVENUE-OFFSET</u>										
CREDITS	074	RECORD BUDGET PLAN - REVENUE	6212	6222	----	----	----	----	----	----
<u>6224 BUDGET PROJECTIONS</u>										
CREDITS	096	ESTABLISH BUDGET PROJECTIONS - EXPENDITURES	6225	6224	----	----	----	----	----	----
	097	ESTABLISH BUDGET PROJECTIONS - RECEIPTS	6225	6224	----	----	----	----	----	----
<u>6230 ESTIMATED REIMBURSEMENTS</u>										
DEBITS	020	RECORD ESTIMATED REIMBURSEMENTS	6230	6240	----	----	----	----	----	----
	028	RECORD ESTIMATED ALLOCATED REIMBURSEMENTS	6230	6240	----	----	----	----	----	----
	656	YEC-LOAD NET OR TOTAL ESTIMATED REIMB-ALLOT FILE	6230	6230	----	----	----	----	----	----
	683	YEC-CARRYFWD NET EST REIMB BAL-AP/GL FILE	6230	6240	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>6230 ESTIMATED REIMBURSEMENTS (Continued)</u>											
CREDITS	656	YEC-LOAD	NET OR TOTAL ESTIMATED REIMB-ALLOT FILE	6230	6230	----	----	----	----	----	----
<u>6231 ESTIMATED REVENUE</u>											
DEBITS	070	RECORD	ESTIMATED REVENUE	6231	6241	----	----	----	----	----	----
	071	REC	ESTIMATED REVENUE/RECEIPTS-GP POST-NO AP POST	6231	6241	----	----	----	----	----	----
	686	YEC-CARRYFWD	NET EST REVENUE-AP/GL FILE	6231	6241	----	----	----	----	----	----
<u>6242 DIRECT POST TO REPORTABLE PAYMENT FILE</u>											
DEBITS	R02	CREATE RECORD	INCREASING RP FILE BALANCE	6242	6243	----	----	----	----	----	----
CREDITS	R01	CREATE RECORD	DECREASING RP FILE BALANCE	6243	6242	----	----	----	----	----	----
<u>6243 DIRECT POST TO REPORTABLE PMT FILE-OFFSET</u>											
DEBITS	R01	CREATE RECORD	DECREASING RP FILE BALANCE	6243	6242	----	----	----	----	----	----
CREDITS	R02	CREATE RECORD	INCREASING RP FILE BALANCE	6242	6243	----	----	----	----	----	----
<u>6245 FEDERAL AUTHORIZATION</u>											
DEBITS	F03	REC	FEDERAL AUTHORIZATION PER AUD 10A	6245	6246	----	----	----	----	----	----
	661	YEC-LOAD	BEG FED AUTH BAL-CC/GL FILE	6245	6246	----	----	----	----	----	----
<u>6246 FEDERAL AUTHORIZATION-OFFSET</u>											
CREDITS	F03	REC	FEDERAL AUTHORIZATION PER AUD 10A	6245	6246	----	----	----	----	----	----
	661	YEC-LOAD	BEG FED AUTH BAL-CC/GL FILE	6245	6246	----	----	----	----	----	----
<u>6250 PENDING APPROPRIATION REVISIONS</u>											
DEBITS	051	INCREASE	APPROP REVISION-DECREASE PENDING REVISION	6120	6110	6250	6260	----	----	----	----
	055	DECREASE	PENDING APPROPRIATION REVISION	6250	6260	----	----	----	----	----	----
CREDITS	050	REC	INCREASE TO PENDING APPN REVISION	6260	6250	----	----	----	----	----	----
	056	DECREASE	APPROP REVISION-INCREASE PENDING REVISION	6110	6120	6260	6250	----	----	----	----
	681	YEC-CARRYFWD	PENDING APPN REVISION-AP/GL FILE	6260	6250	----	----	----	----	----	----
<u>6270 RESERVED APPROPRIATIONS</u>											
DEBITS	052	RECORD	RESERVATION OF AN APPROPRIATION	6270	6275	----	----	----	----	----	----
	264	REC	DISBURSEMENT/ESTABLISH PREPAY TO OTHER FUNDS	1730	1140	6270	6275	----	----	----	----
	625	LOAD	BEG BALANCE OF PREPAYMENTS TO OTH FNDS/APPROP	1730	9998	6270	6275	----	----	----	----
	684	YEC-CARRYFWD	RESERVE-AP/GL FILE	6270	6275	----	----	----	----	----	----
CREDITS	054	MAKE	AVAILABLE AN APPROPRIATION RESERVATION	6275	6270	----	----	----	----	----	----
	413	RECORD	RECEIPTS OF RETURNED PREPAYMENTS	1140	1730	6275	6270	----	----	----	----
<u>6280 BUDGET ALLOWABLE COSTS (PROJECTS ONLY)</u>											
DEBITS	783	LOAD	HISTORICAL BUDGET ALLOWABLE - GP/OP FILE ONLY	6280	6280	----	----	----	----	----	----
	789	LOAD	HISTORICAL BUDGET ALLOWABLE - GP FILE ONLY	6280	6280	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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<u>6280 BUDGET ALLOWABLE COSTS (PROJECTS ONLY) (Continued)</u>										
CREDITS	090	RECORD PROJECT BUDGET - ALLOWABLE	6295	6280	----	----	----	----	----	----
	092	ADJUST INCREASE ENCUM, ALLOT & PROJ BUDGET ALLOW	6140	6130	6295	6280	6150	6155	----	----
	099	RECORD ENCUMBRANCE, ALLOT & PROJ BUDGET ALLOWABLE	6140	6130	6295	6280	6150	6155	----	----
	783	LOAD HISTORICAL BUDGET ALLOWABLE - GP/OP FILE ONLY	6280	6280	----	----	----	----	----	----
	789	LOAD HISTORICAL BUDGET ALLOWABLE - GP FILE ONLY	6280	6280	----	----	----	----	----	----
<u>6290 BUDGET OTHER COSTS (PROJECTS ONLY)</u>										
DEBITS	784	LOAD HISTORICAL BUDGET OTHER - GP/OP FILE ONLY	6290	6290	----	----	----	----	----	----
CREDITS	091	RECORD PROJECT BUDGET - OTHER COSTS	6295	6290	----	----	----	----	----	----
	784	LOAD HISTORICAL BUDGET OTHER - GP/OP FILE ONLY	6290	6290	----	----	----	----	----	----
<u>6295 BUDGET-OFFSET ACCOUNT-PROJECTS</u>										
DEBITS	090	RECORD PROJECT BUDGET - ALLOWABLE	6295	6280	----	----	----	----	----	----
	091	RECORD PROJECT BUDGET - OTHER COSTS	6295	6290	----	----	----	----	----	----
	092	ADJUST INCREASE ENCUM, ALLOT & PROJ BUDGET ALLOW	6140	6130	6295	6280	6150	6155	----	----
	099	RECORD ENCUMBRANCE, ALLOT & PROJ BUDGET ALLOWABLE	6140	6130	6295	6280	6150	6155	----	----
<u>6297 ALLOCATION CLEARING ACCOUNT</u>										
DEBITS	303	ALLOCATED COST RECOVERY - ALLOCATED - GENATD TRANS	6297	9000	----	----	----	----	----	----
	305	ALLOCATED COST RECOVERY - DIRECT - GENERATED TRANS	6297	9000	----	----	----	----	----	----
	313	FUND SOURCE DISTRIBUTION - RECOVERY - ALLOCATED	6297	9000	----	----	----	----	----	----
	315	FUND SOURCE DISTRIBUTION - RECOVERY - DIRECT	6297	9000	----	----	----	----	----	----
	351	REC SCO TRANSFER OF PFA - ULTIMATE FUND (CHARGE)	6297	1140	----	----	----	----	----	----
	541	RECLASS 6297 - ESTAB DUE TO OTHER FUNDS	6297	3110	----	----	----	----	----	----
	702	YEC-LOAD NET_COST_ALLOC-AP FILE ONLY	6297	6297	----	----	----	----	----	----
	703	YEC-LOAD SCO_PFA_POSTED-AP FILE ONLY	6297	6297	----	----	----	----	----	----
	704	YEC-REVERSE SOY ENC-AP FILE ONLY	6297	6297	----	----	----	----	----	----
CREDITS	301	ALLOCATED COST - CHARGE - GENERATED TRANSACTION	9000	6297	----	----	----	----	----	----
	311	FUND SOURCE DISTRIBUTION - CHARGE	9000	6297	----	----	----	----	----	----
	352	REC SCO TRANSFER OF PFA - INITIAL FUND (CREDIT)	1140	6297	----	----	----	----	----	----
	540	RECLASS 6297 - ESTAB DUE FROM OTHER FUNDS	1400	6297	----	----	----	----	----	----
	702	YEC-LOAD NET_COST_ALLOC-AP FILE ONLY	6297	6297	----	----	----	----	----	----
	703	YEC-LOAD SCO_PFA_POSTED-AP FILE ONLY	6297	6297	----	----	----	----	----	----
	704	YEC-REVERSE SOY ENC-AP FILE ONLY	6297	6297	----	----	----	----	----	----
<u>6902 PERFORMANCE DATA--ACTUAL</u>										
DEBITS	805	RECORD PERFORMANCE DATA/STATISTICS	6902	6909	----	----	----	----	----	----
<u>6905 PLANNED PERF DATA/STATISTICS</u>										
CREDITS	806	RECORD PLANNED STATISTICS/PERFORMANCE DATA	6909	6905	----	----	----	----	----	----
<u>6907 DOLLAR VALUE OF PERFORMANCE DATA - ACTUAL</u>										
DEBITS	808	RECORD DOLLAR VALUE OF STATISTICS FROM T/C 805	6907	6910	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	----- TRANSACTION CODE TITLE -----	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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<u>8000 REVENUE/OPERATING REVENUE</u>										
DEBITS										
	F70	SCHEDULE REVENUE REFUNDS FROM SCO 44 (MANUAL)	8000	3021	----	----	----	----	----	----
	F71	SCHEDULE REVENUE REFUND FROM SCO 44 (AUTO)	8000	3021	----	----	----	----	----	----
	S15	RECORD LOSS ON SALE OF SECURITY	8000	INPUT	----	----	----	----	----	----
	269	DISBURSE REVENUE REFUND FROM GENERAL CASH-AUTO CK	8000	1110	----	----	----	----	----	----
	270	SCHEDULE REVENUE REFUND (MANUAL)	8000	3021	----	----	----	----	----	----
	271	SCHEDULE REVENUE REFUND (AUTO)	8000	3021	----	----	----	----	----	----
	276	DISBURSE REVENUE REFUND FROM GENERAL CASH-MAN CK	8000	1110	----	----	----	----	----	----
	292	RECORD DISHONORED CHECK-DEFER REVENUE-AUTO CHECK	8000	1110	----	----	----	----	----	----
	400	RECORD CASH SHORTAGE - REVENUE - RESERVED	8000	1110	1316	1600	----	----	----	----
	426	RECORD DISHONORED CHECK-DEFER REVENUE-MANUAL CHECK	8000	1110	----	----	----	----	----	----
	457	REC ADJUSTMENT DECREASING DUE FRM OTR GOVTS-REVENUE	8000	1500	----	----	----	----	----	----
	460	RECORD AN ADJUSTMENT DECREASING A/R - REVENUE	8000	1313	----	----	----	----	----	----
	461	RECORD AN ADJUSTMENT DECREASING A/R - OP REVENUE	8000	1314	----	----	----	----	----	----
	473	ADJUSTMENT DECREASING DUE FM OTH FUNDS - REVENUE	8000	1400	----	----	----	----	----	----
	512	A-9 ESTAB RESERVE - DEFER REVENUE RECEIVABLE	8000	1600	----	----	----	----	----	----
	549	A-5 REC AMORTIZATION OF PREMIUM ON SECURITY	8000	2013	----	----	----	----	----	----
	550	A-5 REC AMORTIZATION OF ACCRUED INTERST PURCHASED	8000	1320	----	----	----	----	----	----
	552	ACCRUE YE DUE TO OTHER GOVT (EXCESS COLLECTIONS)	8000	INPUT	----	----	----	----	----	----
	715	YEC-LOAD ACCRUED REVENUES-AP FILE ONLY	8000	8000	----	----	----	----	----	----
	718	YEC-LOAD UNREMITTED REVENUES-AP FILE ONLY	8000	8000	----	----	----	----	----	----
	721	YEC-LOAD INTRANS REVENUES-AP FILE ONLY	8000	8000	----	----	----	----	----	----
	768	LOAD ACCRUED REVENUE IN AP FILE	8000	8000	----	----	----	----	----	----
	787	LOAD HISTORICAL REVENUE - GP/OP FILE ONLY	8000	8000	----	----	----	----	----	----
	788	LOAD HISTORICAL REVENUE - GP FILE ONLY	8000	8000	----	----	----	----	----	----
CREDITS										
	F34	RECORD SCO COLLECT FOR SCO 44 - NOT BILLED	1140	8000	----	----	----	----	----	----
	F35	REC SCO COLLECT FOR SCO 44-REVERTED APP-NOT BILLED	1140	8000	----	----	----	----	----	----
	F38	REC SCO NOTICE LETTER OF CREDIT DRAWDOWN SCO 44	1140	8000	----	----	----	----	----	----
	L25	AGENCY COLLECT ACCRUED INTEREST-CLASSSED CONTG REC	1110	8000	1600	1380	----	----	----	----
	L26	SCO COLLECT ACCRUED INTEREST-CLASSSED AS CONTG REC	1140	8000	1600	1380	----	----	----	----
	S16	RECORD GAIN ON SALE OF SECURITY - SCO COLLECT	1140	8000	----	----	----	----	----	----
	S17	RECORD GAIN ON SALE OF SECURITY - AGENCY COLLECT	1110	8000	----	----	----	----	----	----
	101	RECORD CASH RECEIPTS - REVENUE (NOT BILLED)	1110	8000	----	----	----	----	----	----
	120	RECORD BILLING OF A/R - REVENUE	1313	8000	----	----	----	----	----	----
	121	RECORD BILLING OF A/R - OPERATING REVENUE	1314	8000	----	----	----	----	----	----
	125	RECORD ADJUST INCREASING A/R - OPERATING REVENUE	1314	8000	----	----	----	----	----	----
	128	RECORD DUE FROM OTHER GOVTS - REVENUE	1500	8000	----	----	----	----	----	----
	131	REC RECEIPT OF A/R AUDIT EXCEPTION & REC REVENUE	1600	1340	1110	8000	----	----	----	----
	136	RECORD SCO COLLECTION OF REVENUE (NOT BILLED)	1140	8000	----	----	----	----	----	----
	138	REC SCO NOTICE OF LETTER OF CREDIT DRAWDOWN	1140	8000	----	----	----	----	----	----
	165	RECORD CASH OVERAGE AS REVENUE	3710	8000	----	----	----	----	----	----
	176	RECORD DUE FROM OTHER FUNDS - REVENUE	1400	8000	----	----	----	----	----	----
	184	REC PORTION OF ADV EARNED AS REVENUE-NOT REMITTED	3400	8000	----	----	----	----	----	----
	193	REC PORTION OF ADVANCE EARNED AS REVENUE-REMITTED	3400	8000	----	----	----	----	----	----
	230	LIQUIDATE DUE FROM OTHER GOVT AND RECORD REVENUE	1110	8000	1600	1500	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>8000 REVENUE/OPERATING REVENUE (Continued)</u>										
CREDITS	256	RECORD CLAIM CORRECTION - INCREASE REVENUE	1140	8000	----	----	----	----	----	----
(Continued)	454	RECORD ADJUST INCREASING DUE FM OTH GOVT - REVENUE	1500	8000	----	----	----	----	----	----
	466	RECORD AN ADJUSTMENT INCREASING A/R REVENUE	1313	8000	----	----	----	----	----	----
	548	A-5 REC ACCUMULATION OF DISCOUNT ON SECURITY	2014	8000	----	----	----	----	----	----
	588	A-10 FOR REVENUE	1600	8000	----	----	----	----	----	----
	715	YEC-LOAD ACCRUED REVENUES-AP FILE ONLY	8000	8000	----	----	----	----	----	----
	718	YEC-LOAD UNREMITTED REVENUES-AP FILE ONLY	8000	8000	----	----	----	----	----	----
	721	YEC-LOAD INTRANS REVENUES-AP FILE ONLY	8000	8000	----	----	----	----	----	----
	768	LOAD ACCRUED REVENUE IN AP FILE	8000	8000	----	----	----	----	----	----
	787	LOAD HISTORICAL REVENUE - GP/OP FILE ONLY	8000	8000	----	----	----	----	----	----
	788	LOAD HISTORICAL REVENUE - GP FILE ONLY	8000	8000	----	----	----	----	----	----
	873	RECORD STALE-DATED GENERAL CASH CHECK	1110	8000	----	----	----	----	----	----
<u>8100 REIMBURSEMENTS</u>										
DEBITS	239	SCHEDULE NO WARRANT REIMBURSEMENT REFUND (MANUAL)	8100	3021	----	----	----	----	----	----
	272	DISBURSE REIMBSMT REFUND FROM GEN CASH - MAN CK	8100	1110	----	----	----	----	----	----
	273	SCHED NO WARRANT REIMBURSEMENT REFUND (AUTO)	8100	3021	----	----	----	----	----	----
	274	DISBURSE REIMBSMT REFUND FROM GEN CASH - AUTO CHK	8100	1110	----	----	----	----	----	----
	293	RECORD DISHONORED CHECK-DEFER REIMB-AUTO CHECK	8100	1110	----	----	----	----	----	----
	409	RECORD CASH SHORTAGE - REIMBURSEMENTS - RESERVED	8100	1110	1316	1600	----	----	----	----
	427	RECORD DISHONORED CHECK-DEFER REIMB-MANUAL CHECK	8100	1110	----	----	----	----	----	----
	458	RECORD ADJSTMT DECREASE DUE FM OTH GOVTS - REIMB	8100	1500	----	----	----	----	----	----
	462	RECORD AN ADJUSTMENT DECREASING A/R - REIMBURSEMTS	8100	1312	----	----	----	----	----	----
	474	ADJUSTMENT DECREASING DUE FM OTH FUNDS - REIMBSMTS	8100	1400	----	----	----	----	----	----
	513	A-12 ESTAB RESERVE FOR DEFERRED REIMB RECEIVABLES	8100	1600	----	----	----	----	----	----
	553	A-3 ACCRUE REIMBURSMT REFUND DUE FM OTH FUND/APPN	8100	3110	----	----	----	----	----	----
	556	A-4 RECLASS A/R REIMBURSEMT-REVERTED APPN (CFY022)	8100	1312	----	----	----	----	----	----
	559	A-3 ACCRUE REIMBSMT REFUND DUE FM LOCAL GOVT	8100	3220	----	----	----	----	----	----
	573	A-4 RECLASS REIMB DUE FROM OTH FUNDS-REVERTED APPN	8100	1400	----	----	----	----	----	----
	575	A-4 RECLASS REIMB DUE FROM OTR GOVTS-REVERTED APPN	8100	1500	----	----	----	----	----	----
	655	YEC-LOAD TOTAL EARNED REIMB-AL FILE-NO GL SUPPORT	8100	8100	----	----	----	----	----	----
	714	YEC-LOAD ACCRUED REIMBURSEMENTS-AP FILE ONLY	8100	8100	----	----	----	----	----	----
	717	YEC-LOAD UNREMITTED REIMBURSEMENTS-AP FILE ONLY	8100	8100	----	----	----	----	----	----
	720	YEC-LOAD INTRANS REIMBURSEMENTS-AP FILE ONLY	8100	8100	----	----	----	----	----	----
	769	LOAD ACCRUED REIMBURSEMENTS IN AP & AL FILES	8100	8100	----	----	----	----	----	----
	782	LOAD HISTORICAL REIMBURSEMENT - GP/OP FILE ONLY	8100	8100	----	----	----	----	----	----
	786	LOAD HISTORICAL REIMBURSEMENTS - GP FILE ONLY	8100	8100	----	----	----	----	----	----
	965	LIQUDATE NEGATIVE DOCS CREATED BY TC 553	8100	3110	----	----	----	----	----	----
CREDITS	102	RECORD CASH RECEIPTS - REIMBURSEMENTS (NOT BILLED)	1110	8100	----	----	----	----	----	----
	118	RECORD SCO COLLECTION OF A REIMBURSEMENT	1140	8100	----	----	----	----	----	----
	122	RECORD BILLING OF A/R - REIMBURSEMENTS	1312	8100	----	----	----	----	----	----
	129	RECORD DUE FROM OTHER GOVTS - REIMBURSEMENTS	1500	8100	----	----	----	----	----	----
	164	REC PORTION OF ADV EARNED AS REIMB - NOT REMITTED	3400	8100	----	----	----	----	----	----
	174	RECORD DUE FROM OTHER FUNDS - REIMBURSEMENTS	1400	8100	----	----	----	----	----	----
	192	REC PORTION OF ADVANCE EARNED AS REIMB - REMITTED	3400	8100	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
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8100 REIMBURSEMENTS (Continued)										
CREDITS	257	RECORD CLAIM CORRECTION - INCREASE REIMBURSEMENTS	1140	8100	----	----	----	----	----	----
(Continued)	453	ADJUST INCREASE DUE FROM OTHER GOVTS-REIMBURSMT	1500	8100	----	----	----	----	----	----
	589	A-10 FOR REIMBURSEMENTS	1600	8100	----	----	----	----	----	----
	655	YEC-LOAD TOTAL EARNED REIMB-AL FILE-NO GL SUPPORT	8100	8100	----	----	----	----	----	----
	714	YEC-LOAD ACCRUED REIMBURSEMENTS-AP FILE ONLY	8100	8100	----	----	----	----	----	----
	717	YEC-LOAD UNREMITTED REIMBURSEMENTS-AP FILE ONLY	8100	8100	----	----	----	----	----	----
	720	YEC-LOAD INTRANS REIMBURSEMENTS-AP FILE ONLY	8100	8100	----	----	----	----	----	----
	769	LOAD ACCRUED REIMBURSEMENTS IN AP & AL FILES	8100	8100	----	----	----	----	----	----
	782	LOAD HISTORICAL REIMBURSEMENT - GP/OP FILE ONLY	8100	8100	----	----	----	----	----	----
	786	LOAD HISTORICAL REIMBURSEMENTS - GP FILE ONLY	8100	8100	----	----	----	----	----	----
9000 APPRO EXPEND/OPERATING EXPEND & EXPENSES										
DEBITS	B03	ACCRUE INTEREST PAYABLE ON PMIA LOAN	9000	3310	----	----	----	----	----	----
	B05	SCO PAYMENT OF INTEREST PAYABLE ON PMIA LOAN	9000	1140	----	----	----	----	----	----
	149	RECORD NEGATIVE PAYROLL A/R - ABATEMENT	9000	1311	----	----	----	----	----	----
	208	REC ACCRUED EXP/ESTAB DUE TO GOVTS-PREV ENCUMB	9000	INPUT	----	----	----	----	6155	6150
	209	REC ACCRUED EXPEND/ESTAB DUE TO FUND-PREV ENCUMB	9000	3110	----	----	----	----	6155	6150
	214	ACCRUE EXPEND PREV ENCUMBERED AS ACCT PAYABLE	9000	3010	----	----	----	----	6155	6150
	215	ACCRUE EXPEND NOT PREV ENCUMBERED AS ACCT PAYABLE	9000	3010	----	----	----	----	----	----
	218	AMORTIZE PREPAID EXPENSES	9000	1720	----	----	----	----	----	----
	226	SCHEDULE PREPAY TO OTH GOVT - NO GP EXP (AUTO)	9000	3021	1740	5330	----	----	----	----
	227	SCHEDULE PREPAY TO OTHER GOVT - NO GP EXP (MANUAL)	9000	3021	1740	5330	----	----	----	----
	228	SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (AUTO)	9000	3021	1750	5330	----	----	----	----
	229	SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (MAN)	9000	3021	1750	5330	----	----	----	----
	231	SCHED EXPEND NOT PREV ENCUMBERED OR ACCRUED (AUTO)	9000	3021	----	----	----	----	----	----
	232	SCHED EXPENDITURES PREVIOUSLY ENCUMBERED (AUTO)	9000	3021	----	----	----	----	6155	6150
	240	SCHED DIRECT EXPEND NOT PREV ENC OR ACCRUED (MAN)	9000	3021	----	----	----	----	----	----
	242	REC DIRECT SCO PAY OF EXP NOT PREV ENC OR ACC	9000	1140	----	----	----	----	----	----
	243	SCHED EXPENDENDITURES PREV ENCUMBERED (MANUAL)	9000	3021	----	----	----	----	6155	6150
	245	REC SCO PAY OF EXPENDITURE PREV ENCUMBERED	9000	1140	----	----	----	----	6155	6150
	250	SCHED PREPAY TO OTHER FUND/APPN-NO GP EXP (AUTO)	9000	3021	1730	5330	----	----	----	----
	251	SCHED PREPAYMTS TO OTHER FUND/APPN-NO GP EXP (MAN)	9000	3021	1730	5330	----	----	----	----
	283	REC ACCRUED EXPENDITURE & AMT DUE TO GOVERNMENTS	9000	INPUT	----	----	----	----	----	----
	285	REC ACCRUED EXPEND & AMT DUE TO OTHER FUNDS	9000	3110	----	----	----	----	----	----
	287	REFUND OVERCOLLECTION OF ABATEMENT-AUTO CHECK	9000	1110	----	----	----	----	----	----
	290	REFUND OVERCOLLECTION OF ABATEMENT-MANUAL CHECK	9000	1110	----	----	----	----	----	----
	294	RECORD DISHONORED CHECK-DEFER ABATE-AUTO CHECK	9000	1110	----	----	----	----	----	----
	301	ALLOCATED COST - CHARGE - GENERATED TRANSACTION	9000	6297	----	----	----	----	----	----
	311	FUND SOURCE DISTRIBUTION - CHARGE	9000	6297	----	----	----	----	----	----
	371	LABOR DISTRIBUTION-CHARGE/CREDIT (CLEARING ACCT)	9000	6201	----	----	----	----	----	----
	372	PAYROLL DISBURSEMENT (SCO)	9000	1140	----	----	----	----	----	----
	412	RECORD CASH SHORTAGE - ABATEMENTS - RESERVED	9000	1110	1316	1600	----	----	----	----
	428	RECORD DISHONORED CHECK-DEFER ABATE-MANUAL CHECK	9000	1110	----	----	----	----	----	----
	459	REC ADJUSTMENT DECREASE DUE FRM OTH GOVTS-ABATMNTS	9000	1500	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<hr/>										
9000 APPRO EXPEND/OPERATING EXPEND & EXPENSES (Continued)										
DEBITS	463	RECORD AN ADJUSTMENT DECREASING A/R - ABATEMENTS	9000	1311	----	----	----	----	----	----
(Continued)	472	ADJUSTMENT DECREASING DUE FM OTH FUNDS - ABATEMENT	9000	1400	----	----	----	----	----	----
	491	REC DEPRECIATION EXP FOR FIXED ASSETS-PROPRIETARY	9000	INPUT	----	----	----	----	----	----
	498	CORRECT OVERPAYMENT OF ACCRUAL	9000	3010	----	----	----	----	----	----
	514	A-12 ESTAB RESERVE FOR DEFERD ABATEMENT RECEIVABLES	9000	1600	----	----	----	----	----	----
	555	A-4 RECLASS A/R ABATEMENT-REVERTED APPN (CFY022)	9000	1311	----	----	----	----	----	----
	572	A-4 RECLASS ABATE DUE FROM OTH FUNDS-REVERTED APPN	9000	1400	----	----	----	----	----	----
	574	A-4 RECLASS ABATE DUE FROM OTH GOVTS-REVERTED APPN	9000	1500	----	----	----	----	----	----
	657	YEC-LOAD INCEP TO DATE EXP-AL FILE-NO GL SUPPORT	9000	9000	----	----	----	----	----	----
	716	YEC-LOAD UNREMITTED ABATEMENTS-AP FILE ONLY	9000	9000	----	----	----	----	----	----
	719	YEC-LOAD INTRANS ABATEMENTS-AP FILE ONLY	9000	9000	----	----	----	----	----	----
	722	YEC-LOAD ACCRUED PAYABLES-AP FILE ONLY	9000	9000	----	----	----	----	----	----
	770	LOAD ACCRUED PAYABLES IN AP FILES	9000	9000	----	----	----	----	----	----
	780	LOAD HISTORICAL EXPENDITURES - GP FILE ONLY	9000	9000	----	----	----	----	----	----
	781	LOAD HISTORICAL EXPENDITURES - GP/OP FILE ONLY	9000	9000	----	----	----	----	----	----
CREDITS	P04	RETURN OF PREPAYMENT FROM 1740/1750	5330	INPUT	1110	9000	----	----	----	----
	P53	CLAIM CUT-DECREASING AMT DISB BY TC 226-TC229	5330	INPUT	1140	9000	----	----	----	----
	104	RECORD CASH RECEIPTS - EXPEND ABATE (NOT BILLED)	1110	9000	----	----	----	----	----	----
	116	RECORD SCO COLLECTION OF ABATEMENTS	1140	9000	----	----	----	----	----	----
	123	RECORD BILLING OF A/R - ABATEMENTS	1311	9000	----	----	----	----	----	----
	130	RECORD DUE FROM OTHER GOVTS - ABATEMENTS	1500	9000	----	----	----	----	----	----
	168	REC RECEIPT OF A/R-AUDIT EXCEPTION & REC ABATEMENT	1600	1340	1110	9000	----	----	----	----
	175	RECORD DUE FROM OTHER FUNDS - ABATEMENTS	1400	9000	----	----	----	----	----	----
	201	REDUCE DUE TO GOVERNMENTS & RECORD ABATEMENT	INPUT	9000	----	----	----	----	----	----
	204	REDUCE 'DUE TO' & RECORD AN ABATEMENT	3110	9000	----	----	----	----	----	----
	205	REDUCE ACCOUNT PAYABLE & RECORD ABATEMENT	3010	9000	----	----	----	----	----	----
	225	LIQUIDATE DUE FROM OTHER GOVT AND RECORD ABATEMENT	1110	9000	1600	1500	----	----	----	----
	253	REDUCE EXPENDITURE (CLAIM CORRECTION)	1140	9000	----	----	----	----	----	----
	303	ALLOCATED COST RECOVERY - ALLOCATED - GENATD TRANS	6297	9000	----	----	----	----	----	----
	305	ALLOCATED COST RECOVERY - DIRECT - GENERATED TRANS	6297	9000	----	----	----	----	----	----
	313	FUND SOURCE DISTRIBUTION - RECOVERY - ALLOCATED	6297	9000	----	----	----	----	----	----
	315	FUND SOURCE DISTRIBUTION - RECOVERY - DIRECT	6297	9000	----	----	----	----	----	----
	442	LIQUIDATE CONTINGENT RECEIVABLE-RECORD ABATEMENT	1600	1380	1110	9000	----	----	----	----
	470	RECORD CREDIT MEMO - MANUAL CLAIMS SCHEDULE	3021	9000	----	----	----	----	----	----
	471	RECORD CREDIT MEMO - AUTO CLAIMS SCHEDULE	3021	9000	----	----	----	----	----	----
	546	A-7 RECORD ABATEMENT FOR SURVEYED EQUIPMENT	2740	9000	----	----	----	----	----	----
	560	ACC RUE YE TRANSFER-IN - NEGATIVE EXPENDITURE	1400	9000	----	----	----	----	----	----
	590	A-10 FOR ABATEMENTS	1600	9000	----	----	----	----	----	----
	657	YEC-LOAD INCEP TO DATE EXP-AL FILE-NO GL SUPPORT	9000	9000	----	----	----	----	----	----
	716	YEC-LOAD UNREMITTED ABATEMENTS-AP FILE ONLY	9000	9000	----	----	----	----	----	----
	719	YEC-LOAD INTRANS ABATEMENTS-AP FILE ONLY	9000	9000	----	----	----	----	----	----
	722	YEC-LOAD ACCRUED PAYABLES-AP FILE ONLY	9000	9000	----	----	----	----	----	----
	770	LOAD ACCRUED PAYABLES IN AP FILES	9000	9000	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>9000 APPRO EXPEND/OPERATING EXPEND & EXPENSES (Continued)</u>											
CREDITS	780		LOAD HISTORICAL EXPENDITURES - GP FILE ONLY	9000	9000	----	----	----	----	----	----
(Continued)	781		LOAD HISTORICAL EXPENDITURES - GP/OP FILE ONLY	9000	9000	----	----	----	----	----	----
<u>9811 OPERATING TRANSFERS IN</u>											
DEBITS	265		ADJUST DECREASE OPERATE TRANS IN/DUE FROM OTH FUND	9811	1400	----	----	----	----	----	----
	485		RECORD RETURN OF OPERATING TRANSFER-IN	9811	1140	----	----	----	----	----	----
CREDITS	260		RECORD ACCRUAL OP TRANS-IN - DUE FM OTHER FUNDS	1400	9811	----	----	----	----	----	----
	483		RECORD OPERATING TRANSFERS-IN	1140	9811	----	----	----	----	----	----
<u>9812 OPERATING TRANSFERS-OUT</u>											
DEBITS	F41		RECORD OPERATING TRANSFERS-OUT OF SCO 44	9812	1140	----	----	----	----	----	----
	481		RECORD OPERATING TRANSFERS-OUT	9812	1140	----	----	----	----	----	----
	484		ADJUST INCREASE DUE TO OTHER FUNDS-OP TRANSFER-OUT	9812	3110	----	----	----	----	----	----
	579		ACCRUE OPERATING TRANS-OUT AS DUE TO OTHER FUNDS	9812	3110	----	----	----	----	----	----
CREDITS	486		RECORD RETURN OF OPERATING TRANSFER-OUT	1140	9812	----	----	----	----	----	----
	487		ADJUST DECREASE DUE TO OTHER FUNDS-OP TRANSFER-OUT	3110	9812	----	----	----	----	----	----
<u>9830 OTHER SOURCES</u>											
DEBITS	L32		WRITE OFF CURRENT LOAN PRINCIPAL - BILLED 2110	9830	1330	----	----	----	----	----	----
	L33		WRITE OFF CURRENT LOAN PRINCIPAL - BILLED 2140	9830	1500	----	----	----	----	----	----
	L48		ACCRUE REFUND OF LOAN REPAYMENT PRINCIPAL	9830	3010	----	----	----	----	----	----
	L55		SCHEDULE LOAN PRINCIPLE REFUND (MANUAL CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
	L61		SCHEDULE LOAN PRINCIPLE REFUND (AUTO CLAIM SCH)	INPUT	5380	9830	3021	----	----	----	----
	295		RECORD DISHONORED CHECK-DEFER OTH SOURCES-AUTO CK	9830	1110	----	----	----	----	----	----
	429		RECORD DISHONORED CHECK-DEFER OTHER SOURCES-MAN CK	9830	1110	----	----	----	----	----	----
CREDITS	L21		AGENCY COLLECT LOAN PRINCIPAL (2110/40 NOT BILLED)	5380	INPUT	1110	9830	----	----	----	----
	L23		SCO COLLECT LOAN PRINCIPAL (2110/2140 NOT BILLED)	5380	INPUT	1140	9830	----	----	----	----
	L41		BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2110)	5380	2110	1330	9830	----	----	----	----
	L42		BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2140)	1500	9830	----	----	----	----	----	----
	111		RECORD CASH RECEIPT AS OTHER SOURCES	1110	9830	----	----	----	----	----	----
	112		RECORD SCO COLLECTION OF OTHER SOURCES	1140	9830	----	----	----	----	----	----
	578		A-10 FOR OTHER SOURCES	1600	9830	----	----	----	----	----	----
<u>9844 LOAN PRINCIPAL DISBURSEMENTS</u>											
DEBITS	L51		SCHED 2110/2140 LOAN - NOT ENCUMBERED (AUTO)	INPUT	5380	9844	3021	----	----	----	----
	L52		SCHED 2110/2140 LOAN - NOT ENCUMBERED (MANUAL)	INPUT	5380	9844	3021	----	----	----	----
	L53		SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (AUTO)	INPUT	5380	9844	3021	----	----	6155	6150
	L54		SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT	5380	9844	3021	----	----	6155	6150
	L58		SCO DISBURSEMENT OF LOAN 2110/2140-NOT ENCUMBERED	INPUT	5380	9844	1140	----	----	----	----
	L59		SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT	5380	9844	1140	----	----	6155	6150
CREDITS	L29		AGY COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1110	9844	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	TRANSACTION CODE	TITLE	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
<u>9844 LOAN PRINCIPAL DISBURSEMENTS (Continued)</u>											
CREDITS	L30	SCO COLLECT RETURN OF LOAN PRINCIPAL		5380	INPUT	1140	9844	----	----	----	----
(Continued)	L56	CLAIM CORRECTION LOAN DISBURSEMENT 2110/2140		5380	INPUT	1140	9844	----	----	----	----
	L57	ADJUSTMENT TO DECREASE LOAN PRINCIPAL DISBURSEMENT		5380	INPUT	1140	9844	----	----	----	----
<u>9891 REFUNDS TO REVERTED APPROPRIATIONS</u>											
DEBITS	414	RECORD CASH SHORTAGE - REFUNDS TO REVERTED APPNS		9891	1110	1316	1600	----	----	----	----
	449	REC DISHON CHK-DEFER REFUND REVERT TO COLL-MAN CHK		9891	1110	----	----	----	----	----	----
CREDITS	107	RECORD CASH RECEIPTS - REFUNDS TO REVERTED APPNS		1110	9891	----	----	----	----	----	----
	152	RECORD SCO RECEIPT OF REVERTED APPROPRIATIONS		1140	9891	----	----	----	----	----	----
	591	A-10 FOR REFUNDS TO REVERTED APPROPRIATIONS		1600	9891	----	----	----	----	----	----
<u>9998 START OF SYSTEM CLEARING ACCOUNT</u>											
DEBITS	602	LOAD CREDIT BALANCE GLA - SUPPORT IN GL FILE ONLY		9998	INPUT	----	----	----	----	----	----
	605	LOAD CREDIT BALANCE GLA - SUBSID FILE SUPPORT		9998	INPUT	----	----	----	----	----	----
	607	LOAD CREDIT BALANCE GLA - DOC FILE SUPPORT		9998	INPUT	----	----	----	----	----	----
	609	LOAD CREDIT BALANCE ACCT DOC & SUBSID FILE SUPPORT		9998	INPUT	----	----	----	----	----	----
	612	LOAD ORF DUE TO OTH FUNDS - DOC & SUBSID FL SUPT		9998	3110	----	----	----	----	----	----
	613	LOAD OFFICE REVOLVING FUND ADVANCES - CREDIT BAL		9998	INPUT	----	----	----	----	----	----
	617	LOAD CLAIMS FILED		9998	3020	----	----	----	----	----	----
	618	LOAD UNCLEAR COLLECTIONS		9998	3730	----	----	----	----	----	----
	628	LOAD BEG A-2 CREDIT BAL IN ADVANCE FUND-DOC & SUB		9998	INPUT	----	----	----	----	----	----
	662	YEC-LOAD BEG BALANCE-CC FILE ONLY		9998	9998	----	----	----	----	----	----
	663	YEC-LOAD CASH INCREASE-CC FILE ONLY		9998	9998	----	----	----	----	----	----
	664	YEC-LOAD BEG SMIF BAL-CC FILE ONLY		9998	9998	----	----	----	----	----	----
	692	YEC-LOAD CREDIT BAL ACCTS-GL FILE		9998	INPUT	----	----	----	----	----	----
	724	YEC-LOAD SCO BUDGET-AP FILE ONLY		9998	9998	----	----	----	----	----	----
	725	YEC-LOAD SCO ADVANCES-AP FILE ONLY		9998	9998	----	----	----	----	----	----
	726	YEC-LOAD SCO EXPENDITURES-AP FILE ONLY		9998	9998	----	----	----	----	----	----
	790	LOAD ACCRUED RECEIPTS IN GP FILE		9998	9998	----	----	----	----	----	----
CREDITS	601	LOAD DEBIT BALANCE GLA - SUPPORT IN GL FILE ONLY		INPUT	9998	----	----	----	----	----	----
	604	LOAD DEBIT BALANCE GLA - SUBSID FILE SUPPORT		INPUT	9998	----	----	----	----	----	----
	606	LOAD DEBIT BALANCE GLA - DOC FILE SUPPORT		INPUT	9998	----	----	----	----	----	----
	608	LOAD DEBIT BALANCE ACCT DOC & SUBSID FILE SUPPORT		INPUT	9998	----	----	----	----	----	----
	611	LOAD ORF DUE FM OTH FUNDS - DOC & SUBSID FL SUPT		1400	9998	----	----	----	----	----	----
	614	LOAD ACCOUNTS RECEIVABLE - OTHER		1319	9998	----	----	----	----	----	----
	616	LOAD OFFICE REVOLVING FUND ADVANCES - DEBIT BAL		INPUT	9998	----	----	----	----	----	----
	624	LOAD BEGINNING BALANCES-PREPAYMENTS TO OSA		1730	9998	----	----	----	----	----	----
	625	LOAD BEG BALANCE OF PREPAYMENTS TO OTH FNDS/APPROP		1730	9998	6270	6275	----	----	----	----
	627	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC & SUB		INPUT	9998	----	----	----	----	----	----
	629	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC FILE		INPUT	9998	----	----	----	----	----	----
	631	LOAD ORF ADVANCE (IN ADVANCING FUND)		1130	9998	----	----	----	----	----	----
	662	YEC-LOAD BEG BALANCE-CC FILE ONLY		9998	9998	----	----	----	----	----	----
	663	YEC-LOAD CASH INCREASE-CC FILE ONLY		9998	9998	----	----	----	----	----	----

GENERAL LEDGER ACCOUNT	TC	-----	TRANSACTION CODE	TITLE	-----	DR-1	CR-1	DR-2	CR-2	DR-3	CR-3	DR-4	CR-4
-----	---	-----	-----	-----	-----	----	----	----	----	----	----	----	----
<u>9998 START OF SYSTEM CLEARING ACCOUNT (Continued)</u>													
CREDITS	664	YEC-LOAD	BEG	SMIF BAL-CC	FILE ONLY	9998	9998	----	----	----	----	----	----
(Continued)	691	YEC-LOAD	DEBIT	BAL ACCTS-GL	FILE	INPUT	9998	----	----	----	----	----	----
	724	YEC-LOAD	SCO	BUDGET-AP	FILE ONLY	9998	9998	----	----	----	----	----	----
	725	YEC-LOAD	SCO	ADVANCES-AP	FILE ONLY	9998	9998	----	----	----	----	----	----
	726	YEC-LOAD	SCO	EXPENDITURES-AP	FILE ONLY	9998	9998	----	----	----	----	----	----
	790	LOAD	ACCRUED	RECEIPTS	IN GP FILE	9998	9998	----	----	----	----	----	----
	913	ADD	INFORMATIONAL	DATA	TO NON-ENCUMBRANCE DOCUMENT	INPUT	9998	----	----	----	----	----	----
	943	ADD	SUBSIDIARY	OR INFO	DATA TO NON-ENC DOCUMENT	INPUT	9998	----	----	----	----	----	----

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

<u>SECURITY GROUP</u>	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
-----	---	-----	----	----	----	----	----	----	----	----
<u>BUDGET</u>										
	F03	REC FEDERAL AUTHORIZATION PER AUD 10A	6245	6246						
	010	RECORD AN ORIGINAL APPROPRIATION	6120	6110						
	011	REVISION INCREASING AN APPROPRIATION	6120	6110						
	020	RECORD ESTIMATED REIMBURSEMENTS	6230	6240						
	022	RECORD ALLOCATION REC'D BY OPERATING ORGANIZATION	6120	6110						
	028	RECORD ESTIMATED ALLOCATED REIMBURSEMENTS	6230	6240						
	030	RECORD A REVISION DECREASING AN APPROPRIATION	6110	6120						
	034	RECORD ALLOCATION FROM APPROPRIATION ORGANIZATION	6110	6120						
	035	RECORD REVERSION OF AN APPROPRIATION	6110	6120						
	050	REC INCREASE TO PENDING APPN REVISION	6260	6250						
	051	INCREASE APPROP REVISION-DECREASE PENDING REVISION	6120	6110	6250	6260				
	052	RECORD RESERVATION OF AN APPROPRIATION	6270	6275						
	054	MAKE AVAILABLE AN APPROPRIATION RESERVATION	6275	6270						
	055	DECREASE PENDING APPROPRIATION REVISION	6250	6260						
	056	DECREASE APPROP REVISION-INCREASE PENDING REVISION	6110	6120	6260	6250				
	061	RECORD/INCREASE 1ST QUARTER OR ANNUAL ALLOTMENT	6140	6130						
	062	RECORD/INCREASE SECOND QUARTER ALLOTMENT	6140	6130						
	063	RECORD/INCREASE THIRD QUARTER ALLOTMENT	6140	6130						
	064	RECORD/INCREASE FOURTH QUARTER ALLOTMENT	6140	6130						
	065	DECREASE FIRST QUARTER OR ANNUAL ALLOTMENT	6130	6140						
	066	DECREASE SECOND QUARTER ALLOTMENT	6130	6140						
	067	DECREASE THIRD QUARTER ALLOTMENT	6130	6140						
	068	DECREASE FOURTH QUARTER ALLOTMENT	6130	6140						
	069	RECORD REVERSION OF AN ALLOTMENT	6130	6140						
	070	RECORD ESTIMATED REVENUE	6231	6241						
	071	REC ESTIMATED REVENUE/RECEIPTS-GP POST-NO AP POST	6231	6241						
	073	RECORD BUDGET PLAN - REIMBURSEMENTS	6211	6221						
	074	RECORD BUDGET PLAN - REVENUE	6212	6222						
	080	RECORD/INCREASE BUDGET PLAN - EXPENDITURES	6220	6210						
	081	DECREASE BUDGET PLAN - EXPENDITURES	6210	6220						
	084	RECORD ANNUAL ALLOTMENT & BUDGET PLAN-EXPENDITURES	6140	6130	6220	6210				
	086	RECORD ORIGINAL APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210		
	088	INCREASE/DECREASE APPN, ALLOT + BUD PLAN	6120	6110	6140	6130	6220	6210		
	089	REVISION DECREASING BUDGET PLAN & ALLOTMENT	6130	6140	6210	6220				
	090	RECORD PROJECT BUDGET - ALLOWABLE	6295	6280						
	091	RECORD PROJECT BUDGET - OTHER COSTS	6295	6290						
	096	ESTABLISH BUDGET PROJECTIONS - EXPENDITURES	6225	6224						
	097	ESTABLISH BUDGET PROJECTIONS - RECEIPTS	6225	6224						
<u>RECEIPT</u>										
	L21	AGENCY COLLECT LOAN PRINCIPAL (2110/40 NOT BILLED)	5380	INPUT	1110	9830				
	L22	AGENCY COLLECT A/R LOANS (2110 BILLED)	1110	1330						
	L25	AGENCY COLLECT ACCRUED INTEREST-CLASSSED CONTG REC	1110	8000	1600	1380				
	L27	AGY COLLECT DUE FROM OTR GOVT LOAN (2140 BILLED)	1110	1500						
	L29	AGY COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1110	9844				

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

<u>SECURITY GROUP</u>	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>RECEIPT (Continued)</u>										
	P04	RETURN OF PREPAYMENT FROM 1740/1750	5330	INPUT	1110	9000				
	S09	LIQUIDATE INTEREST PURCHASED - AGENCY COLLECT	1110	1320						
	S11	RECORD SALE OF SECURITY - AGENCY COLLECT	1110	INPUT						
	S14	LIQUIDATE PREMIUM ON SECURITY WHEN SOLD-AGY COLECT	1110	2013						
	S17	RECORD GAIN ON SALE OF SECURITY - AGENCY COLLECT	1110	8000						
	101	RECORD CASH RECEIPTS - REVENUE (NOT BILLED)	1110	8000						
	102	RECORD CASH RECEIPTS - REIMBURSEMENTS (NOT BILLED)	1110	8100						
	104	RECORD CASH RECEIPTS - EXPEND ABATE (NOT BILLED)	1110	9000						
	106	LIQUIDATE ORF CASH SHORTAGE - NOT RESERVED	1130	1316						
	107	RECORD CASH RECEIPTS - REFUNDS TO REVERTED APPNS	1110	9891						
	108	RECORD CASH RECEIPTS - UNCLEARED COLLECTIONS	1110	3730						
	109	REC RECEIPT OF ADVANCE COLLECTIONS	1110	3400						
	111	RECORD CASH RECEIPT AS OTHER SOURCES	1110	9830						
	113	RECORD CASH RECEIPTS - CASH OVERAGES	1110	3710						
	115	RECEIPT OF DUE FM OTH FUNDS - REIMBURSEMENTS	1110	1400						
	117	RECEIPT OF DUE FM OTH FUNDS - REVENUE	1110	1400						
	131	REC RECEIPT OF A/R AUDIT EXCEPTION & REC REVENUE	1600	1340	1110	8000				
	140	RECORD CASH RECEIPTS - ABATEMENTS PREV BILLED	1110	1311						
	141	RECORD CASH RECEIPTS - REIMBURSEMENTS PREV BILLED	1110	1312						
	142	RECORD CASH RECEIPTS - REVENUE PREV BILLED	1110	1313						
	143	RECORD CASH RECEIPTS - OPERATING REV PREV BILLED	1110	1314						
	151	RECORD COLLECTION OF SALES TAX - PREV BILLED	1110	3110	1600	1319				
	154	RECORD CASH RECEIVED AS DEPOSIT LIABILITY	1110	3500						
	155	RECEIPT OF DUE FROM OTHER GOVTS - ABATEMENTS	1110	1500						
	157	RECEIPT OF DUE FM OTH GOVTS - REIMBURSEMENTS	1110	1500						
	158	RECEIPT OF DUE FM OTH GOVTS - REVENUE	1110	1500						
	161	RECORD COLLECTION OF SALES TAX - NOT BILLED	1110	3110						
	168	REC RECEIPT OF A/R-AUDIT EXCEPTION & REC ABATEMENT	1600	1340	1110	9000				
	170	REC REVERSAL OF RECEIPTS PREV REC AS UNCLEAR COLCT	3730	1110						
	178	RECORD DEPOSIT OF ORF REIMBURSEMENT WARRANTS	1130	1400						
	179	ESTABLISH/INCREASE OFFICE REVOLVING FUND	1130	3110						
	180	RECEIPT OF DUE FROM OTHER FUNDS - ABATEMENTS	1110	1400						
	182	RECORD RECEIPT OF CASH DEPOSITS HELD IN TRUST	1120	3500						
	183	REC DEPOSIT OF TRUST FUND CASH IN S&L ACCOUNTS	1160	1120						
	186	RECORD RETURN OF AN ORF TRAVEL ADVANCE	1130	1712						
	189	RECORD RETURN OF AN ORF SALARY ADVANCE	1130	1714						
	190	RECORD RETURN OF AN ORF EXPENSE ADVANCE	1130	1710						
	191	ESTABLISH DUE FROM ORF IN THE ADVANCING FUND	1400	1130						
	196	REC STOP PAYMENT ORDER - GEN CASH CK PRIOR 1/1/98	1110	3110						
	225	LIQUIDATE DUE FROM OTHER GOVT AND RECORD ABATEMENT	1110	9000	1600	1500				
	230	LIQUIDATE DUE FROM OTHER GOVT AND RECORD REVENUE	1110	8000	1600	1500				
	400	RECORD CASH SHORTAGE - REVENUE - RESERVED	8000	1110	1316	1600				
	407	RECORD RETURN OF ORF PETTY CASH - DEPOSIT	1130	1190						
	408	RECORD CASH SHORTAGE - DEPOSITS	3500	1110	1316	1600				
	409	RECORD CASH SHORTAGE - REIMBURSEMENTS - RESERVED	8100	1110	1316	1600				

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

<u>SECURITY GROUP</u>	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>RECEIPT (Continued)</u>										
	412	RECORD CASH SHORTAGE - ABATEMENTS - RESERVED	9000	1110	1316	1600				
	414	RECORD CASH SHORTAGE - REFUNDS TO REVERTED APPNS	9891	1110	1316	1600				
	419	COLLECT DUE FROM OTHER FUND - STALE-DATED CHECK	1110	1400						
	442	LIQUIDATE CONTINGENT RECEIVABLE-RECORD ABATEMENT	1600	1380	1110	9000				
	508	RE-ESTABLISH ORF ADVANCE IN CURRENT YEAR APPN	1400	1130						
	521	A-2 RECORD YEAR-END EXPENSE ADVANCES	1710	1130						
	524	A-2 REC YEAR-END REIMBURSMNTS - CLAIMS FILED	3020	1130						
	525	A-2 RECORD YEAR-END DEFERRED CHARGES (ORF)	2600	1130						
	526	A-2 REC YEAR-END ORF APPN AS DUE TO OTH FUND	1130	3110						
	527	A-2 REDUCE A/P BY AMTS PREV PAID BY ORF	3010	1130						
	528	A-2 RECORD ORF CASH SHORTAGES	1316	1130						
	529	A-1 ADJUST AGY CASH FOR UNDEPOSITD RECPTS	1190	1120						
	530	A-1 ADJUST GEN CASH FOR UNDEPOSITD RECPTS	1190	1110						
	531	A-2 RECORD YEAR-END CASH ON HAND	1190	1130						
	532	A-2 WITH CLEARING ACCT/IN LIEU OF TC 524	3110	1130						
	533	A-2 WITH CLEARING ACCT/IN LIEU OF TC 527	3110	1130						
	534	A-2 IF USING BANK DRAFT IN ORF	1160	1130						
	539	A-2 DUE FROM OTHER FUNDS	1400	1130						
	631	LOAD ORF ADVANCE (IN ADVANCING FUND)	1130	9998						
	766	LOAD UNREMITTED CASH (1110) TO AP FILE	1110	1110						
	767	LOAD IN-TRANSIT CASH (1150) TO AP FILE	1150	1150						
	843	RECORD SCO RECEIPT OF ADVANCE COLLECTION	1140	3400						
	873	RECORD STALE-DATED GENERAL CASH CHECK	1110	8000						
	877	RECORD STALE-DATED OFFICE REVOLVING FUND CHECK	1130	3110						
<u>DISBURSMENT-ORF CHECK</u>										
	234	DISBURSE EXCESS SALARY ADVANCE REPAYMENT - MAN CK	1714	1130						
	235	DISBURSE EXCESS TRAVEL ADVANCE REPAYMENT - MAN CK	1712	1130						
	277	DISBURSE ORF SALARY ADVANCE - MANUAL CHECK	1714	1130						
	278	DISBURSE ORF TRAVEL ADVANCE - MANUAL CHECK	1712	1130						
	280	DISBURSE ORF EXPENSE ADVANCE - MANUAL CHECK	1710	1130						
	288	REPLENISH CASH FOR SHORTAGE-ESTAB ORF AR-MAN CHECK	1316	1130						
	411	INCREASE OFFICE CHANGE FUND - MANUAL CHECK	1190	1130						
	416	INCREASE OFFICE CHANGE FUND - AUTO CHECK	1190	1130						
	417	ESTABLISH OFFICE CHANGE FUND - MANUAL CHECK	1190	1130						
	418	RETURN ORF CASH TO ADVANCING FUND - MANUAL CHECK	3110	1130						
	420	ESTABLISH OFFICE CHANGE FUND - AUTO CHECK	1190	1130						
	421	RETURN ORF CASH TO ADVANCING FUND - AUTO CHECK	3110	1130						
	422	DISBURSE ORF SALARY ADVANCE - AUTO CHECK	1714	1130						
	423	DISBURSE ORF TRAVEL ADVANCE - AUTO CHECK	1712	1130						
	424	DISBURSE ORF EXPENSE ADVANCE - AUTO CHECK	1710	1130						
	430	DISBURSE EXCESS SALARY ADVANCE REPAY- AUTO CHECK	1714	1130						
	431	DISBURSE EXCESS TRAVEL ADVANCE REPAY- AUTO CHECK	1712	1130						
	432	DISBURSE EXCESS EXPENSE ADVANCE REPAYMENT-AUTO CK	1710	1130						
	433	DISBURSE EXCESS EXPENSE ADVANCE REPAYMNT-MANUAL CK	1710	1130						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

<u>SECURITY GROUP</u>	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>DISBURSMENT-OTHER CHECK</u>										
	F11	REMIT GENERAL CASH TO SCO 44 - MANUAL CHECK	1150	1110						
	F12	REMIT CASH TO SCO 44 - REVERT APPN - MANUAL CHECK	1150	1110						
	F13	REMIT GENERAL CASH TO SCO 44 - AUTO CHECK	1150	1110						
	F14	REMIT CASH TO SCO 44 - REVERT APPN - AUTO CK	1150	1110						
	110	REMIT DEPOSITS (3500) TO TREASURY- MANUAL CHECK	1150	1110						
	145	REMIT ADVANCE COLLECTIONS(3400) TO TREAS-MAN CHECK	1150	1110						
	162	RECORD REMITTANCE OF SALES TAX - MANUAL CHECK	3110	1110						
	171	REC REMITTANCE OF GENERAL CASH TO TREASURY-MAN CK	1150	1110						
	173	REC REMITTANCE OF GENERAL CASH TO TREASURY-AUTO CK	1150	1110						
	177	REC DISBURSEMENT OF AGENCY TRUST CASH-AUTO CK	3500	1120						
	185	REC DISBURSEMENT OF AGENCY TRUST CASH-MAN CK	3500	1120						
	187	REMIT DEPOSITS (3500) TO TREASURY - AUTO CHECK	1150	1110						
	188	REMIT ADVANCE COLLECTIONS (3400) TO TREAS-AUTO CK	1150	1110						
	200	RECORD REFUND CASH OVERAGE TO PAYER	3710	1110						
	269	DISBURSE REVENUE REFUND FROM GENERAL CASH-AUTO CK	8000	1110						
	272	DISBURSE REIMBSMT REFUND FROM GEN CASH - MAN CK	8100	1110						
	274	DISBURSE REIMBSMT REFUND FROM GEN CASH - AUTO CHK	8100	1110						
	275	RECORD REMITTANCE OF SALES TAX - AUTO CHECK	3110	1110						
	276	DISBURSE REVENUE REFUND FROM GENERAL CASH-MAN CK	8000	1110						
	287	REFUND OVERCOLLECTION OF ABATEMENT-AUTO CHECK	9000	1110						
	289	DISBURSE AMTS PREV REC AS UNCLEARED COLL-AUTO CK	3730	1110						
	290	REFUND OVERCOLLECTION OF ABATEMENT-MANUAL CHECK	9000	1110						
	292	RECORD DISHONORED CHECK-DEFER REVENUE-AUTO CHECK	8000	1110						
	293	RECORD DISHONORED CHECK-DEFER REIMB-AUTO CHECK	8100	1110						
	294	RECORD DISHONORED CHECK-DEFER ABATE-AUTO CHECK	9000	1110						
	295	RECORD DISHONORED CHECK-DEFER OTH SOURCES-AUTO CK	9830	1110						
	415	REC STALE-DATED CHECK - ESTAB DUE FROM OTHER FUND	1400	1110						
	426	RECORD DISHONORED CHECK-DEFER REVENUE-MANUAL CHECK	8000	1110						
	427	RECORD DISHONORED CHECK-DEFER REIMB-MANUAL CHECK	8100	1110						
	428	RECORD DISHONORED CHECK-DEFER ABATE-MANUAL CHECK	9000	1110						
	429	RECORD DISHONORED CHECK-DEFER OTHER SOURCES-MAN CK	9830	1110						
	435	REC DISHON CHECK-REDUCE DEPOSITS (GL 3500)-MAN CK	3500	1110						
	438	DISBURSE AMTS PREV REC AS UNCLEARED COLLECT-MAN CK	3730	1110						
	443	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC AVAIL	1110	3730						
	444	VOID/CANCEL CHECK PREV DISB FROM 3730-DOC UNAVAIL	1110	3730						
	449	REC DISHON CHK-DEFER REFUND REVERT TO COLL-MAN CHK	9891	1110						
	450	REC DISHONORED CHECK-DEFER ADVANCE COLL-MAN CHECK	3400	1110						
<u>EXPENDITURE</u>										
	F70	SCHEDULE REVENUE REFUNDS FROM SCO 44 (MANUAL)	8000	3021						
	F71	SCHEDULE REVENUE REFUND FROM SCO 44 (AUTO)	8000	3021						
	L51	SCHED 2110/2140 LOAN - NOT ENCUMBERED (AUTO)	INPUT	5380	9844	3021				
	L52	SCHED 2110/2140 LOAN - NOT ENCUMBERED (MANUAL)	INPUT	5380	9844	3021				
	L53	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERD (AUTO)	INPUT	5380	9844	3021			6155	6150
	L54	SCHED 2110/2140 LOAN - PREVIOUSLY ENCUMBERED (MAN)	INPUT	5380	9844	3021			6155	6150

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>EXPENDITURE (Continued)</u>										
	L55	SCHEDULE LOAN PRINCIPLE REFUND (MANUAL CLAIM SCH)	INPUT	5380	9830	3021				
	L58	SCO DISBURSEMENT OF LOAN 2110/2140-NOT ENCUMBERED	INPUT	5380	9844	1140				
	L59	SCO DISBURSEMENT OF LOAN 2110/2140-PREV ENCUMBERED	INPUT	5380	9844	1140			6155	6150
	L61	SCHEDULE LOAN PRINCIPLE REFUND (AUTO CLAIM SCH)	INPUT	5380	9830	3021				
	S02	CLAIM PAYMENT FOR FACE VALUE OF SECURITY (MANUAL)	INPUT	3021						
	S04	CLAIM PAYMENT FOR INTEREST PURCHASED (MANUAL)	1320	3021						
	S06	CLAIM PAYMENT FOR PREMIUM ON SECURITY (MANUAL)	2013	3021						
	203	SCHEDULE PAYMENT OF AMTS DUE TO OTHER FUNDS (MAN)	3110	3021						
	208	REC ACCRUED EXP/ESTAB DUE TO GOVTS-PREV ENCUMB	9000	INPUT					6155	6150
	209	REC ACCRUED EXPEND/ESTAB DUE TO FUND-PREV ENCUMB	9000	3110					6155	6150
	214	ACCRUE EXPEND PREV ENCUMBERED AS ACCT PAYABLE	9000	3010					6155	6150
	215	ACCRUE EXPEND NOT PREV ENCUMBERED AS ACCT PAYABLE	9000	3010						
	216	REC PAYMENT FOR PREPAID EXP (MAN SCHEDULE)	1720	3021						
	217	REC PAYMENT FOR PREPAID EXP (AUTO SCHEDULE)	1720	3021						
	218	AMORTIZE PREPAID EXPENSES	9000	1720						
	226	SCHEDULE PREPAY TO OTH GOVT - NO GP EXP (AUTO)	9000	3021	1740	5330				
	227	SCHEDULE PREPAY TO OTHER GOVT - NO GP EXP (MANUAL)	9000	3021	1740	5330				
	228	SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (AUTO)	9000	3021	1750	5330				
	229	SCHEDULE PREPAYMTS TO NON-GOVTS - NO GP EXP (MAN)	9000	3021	1750	5330				
	231	SCHED EXPEND NOT PREV ENCUMBERED OR ACCRUED (AUTO)	9000	3021						
	232	SCHED EXPENDITURES PREVIOUSLY ENCUMBERED (AUTO)	9000	3021					6155	6150
	233	SCHEDULE PAYMENT PREVIOUSLY ACCRUED (AUTO)	3010	3021						
	239	SCHEDULE NO WARRANT REIMBURSEMENT REFUND (MANUAL)	8100	3021						
	240	SCHED DIRECT EXPEND NOT PREV ENC OR ACCRUED (MAN)	9000	3021						
	243	SCHED EXPENDENDITURES PREV ENCUMBERED (MANUAL)	9000	3021					6155	6150
	246	SCHED PAYMT OF EXPEND PREVIOUSLY ACCRUED (MANUAL)	3010	3021						
	250	SCHED PREPAY TO OTHER FUND/APPN-NO GP EXP (AUTO)	9000	3021	1730	5330				
	251	SCHED PREPAYMTS TO OTHER FUND/APPN-NO GP EXP (MAN)	9000	3021	1730	5330				
	253	REDUCE EXPENDITURE (CLAIM CORRECTION)	1140	9000						
	255	RECORD CLAIM CORRECTION - INCREASE DEPOSITS	3020	3500						
	261	SCHED DUE TO OTHER FUNDS (AUTO)	3110	3021						
	268	SCHED DUE TO OTHER GOVTS (AUTO)	INPUT	3021						
	270	SCHEDULE REVENUE REFUND (MANUAL)	8000	3021						
	271	SCHEDULE REVENUE REFUND (AUTO)	8000	3021						
	273	SCHED NO WARRANT REIMBURSEMENT REFUND (AUTO)	8100	3021						
	283	REC ACCRUED EXPENDITURE & AMT DUE TO GOVERNMENTS	9000	INPUT						
	284	SCHEDULE PAYMENT DUE TO OTHER GOVTS (MANUAL)	INPUT	3021						
	285	REC ACCRUED EXPEND & AMT DUE TO OTHER FUNDS	9000	3110						
	286	SCHEDULE RETURN OF DEPOSIT (MANUAL)	3500	3021						
	291	SCHEDULE RETURN OF DEPOSITS (AUTO)	3500	3021						
	296	SCHEDULE RETURN OF ADVANCE COLLECTIONS (AUTO)	3400	3021						
	297	SCHEDULE RETURN OF ADVANCE COLLECTIONS (MANUAL)	3400	3021						
	298	SCHEDULE TIME DEPOSITS (AUTO)	1230	3021						
	403	SCHEDULE TO ESTABLISH ORF ADVANCE (AUTO)	1130	3021						
	404	SCHEDULE TO ESTABLISH ORF ADVANCE (MANUAL)	1130	3021						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>EXPENDITURE (Continued)</u>										
	464	SCHEDULE TIME DEPOSITS (MANUAL)	1230	3021						
	470	RECORD CREDIT MEMO - MANUAL CLAIMS SCHEDULE	3021	9000						
	471	RECORD CREDIT MEMO - AUTO CLAIMS SCHEDULE	3021	9000						
	560	ACCUE YE TRANSFER-IN - NEGATIVE EXPENDITURE	1400	9000						
	844	SCHEDULE TIME DEPOSITS - PREV RESERVED (AUTO)	1230	3021	5390	5530				
	845	SCHEDULE TIME DEPOSITS - PREV RESERVED (MANUAL)	1230	3021	5390	5530				
<u>ENCUMBRANCE</u>										
	206	RECORD AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155				
	207	INCREASE AN ENCUMBRANCE & ALLOTMENT	6140	6130	6150	6155				
	210	RECORD AN ENCUMBRANCE LIQUIDATION							6155	6150
	211	RECORD AN ORIGINAL ENCUMBRANCE	6150	6155						
	212	RECORD ADJUSTMENT INCREASING AN ENCUMBRANCE	6150	6155						
	213	RECORD AN ADJUSTMENT DECREASING AN ENCUMBRANCE	6155	6150						
	850	RECORD ENCUMBRANCE LIQUIDATION & PAYMENT	6155	6150						
	912	ADD "S" MODIFIER OR INFO DATA (VEND #) TO ENC DOC	6150	6150						
<u>OTHER</u>										
	B01	BOND ACT CHAPTERED	2774	2780						
	B02	RECORD RECEIPT OF PMIA LOAN	1140	3610						
	B03	ACCUE INTEREST PAYABLE ON PMIA LOAN	9000	3310						
	B04	RECORD PAYOFF OF PMIA LOAN	3610	1140						
	B05	SCO PAYMENT OF INTEREST PAYABLE ON PMIA LOAN	9000	1140						
	B06	SCO PYMT OF ACCRUED INTEREST PAYABLE ON PMIA LOAN	3310	1140						
	B07	REDUCE BONDS AUTHORIZED WHEN SELLING BONDS	2780	2774						
	B08	ACCUE PREMIUM/INTEREST ON GENERAL OBLIGATION BOND	1140	3110						
	B09	TRANSFER PREMIUM/INTEREST ON GENERAL OBLIG BOND	3110	1140						
	B10	BOND ACT ADJUSTMENT TO INCREASE	2774	2780						
	B11	BOND ACT ADJUSTMENT TO DECREASE	2780	2774						
	B13	RECORD COMMERCIAL PAPER - UNISSUED AMOUNT	2776	2780						
	B16	REDUCE COMMERCIAL PAPER - UNISSUED AMOUNT	2780	2776						
	B17	RECORD ADJUSTMENT OF PMIA LOAN	1140	3610						
	F24	REC TRANSFER OF REMIT FROM SCO 44 TO FTF APPN	1140	1150						
	F27	REC TRANSFER OF CASH FROM SCO 44 TO FTF APPN	1140	1140						
	F31	SCO COLLECT CASH FOR SCO 44 - REVENUE BILLED	1140	1500						
	F32	SCO COLLECT FOR SCO 44 - REVERTED APPN BILLED	1140	1500						
	F34	RECORD SCO COLLECT FOR SCO 44 - NOT BILLED	1140	8000						
	F35	REC SCO COLLECT FOR SCO 44-REVERTED APP-NOT BILLED	1140	8000						
	F38	REC SCO NOTICE LETTER OF CREDIT DRAWDOWN SCO 44	1140	8000						
	F41	RECORD OPERATING TRANSFERS-OUT OF SCO 44	9812	1140						
	L23	SCO COLLECT LOAN PRINCIPAL (2110/2140 NOT BILLED)	5380	INPUT	1140	9830				
	L24	SCO COLLECT A/R LOANS (2110 BILLED)	1140	1330						
	L26	SCO COLLECT ACCRUED INTEREST-CLASSSED AS CONTG REC	1140	8000	1600	1380				
	L28	SCO COLLECT DUE FROM OTR GOVT LOANS (2140 BILLED)	1140	1500						
	L30	SCO COLLECT RETURN OF LOAN PRINCIPAL	5380	INPUT	1140	9844				

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>OTHER (Continued)</u>										
	L31	WRITE OFF LOAN PRINCIPAL (2110/2140)	5380	INPUT						
	L32	WRITE OFF CURRENT LOAN PRINCIPAL - BILLED 2110	9830	1330						
	L33	WRITE OFF CURRENT LOAN PRINCIPAL - BILLED 2140	9830	1500						
	L35	WRITE OFF ACCRUED INTEREST ON LOAN (CONTG REC)	1600	1380						
	L40	ESTABLISH LOAN RECEIVABLE PREV EXPENSED	INPUT	5380						
	L41	BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2110)	5380	2110	1330	9830				
	L42	BILL CURRENT AMOUNT OF LOAN PRINCIPAL (2140)	1500	9830						
	L43	ADJUST 2140 WHEN BILL CURRENT LOAN PRINCIPAL	5380	2140						
	L45	ACCRUE INTEREST AS CONTINGENT RECEIVABLE	1380	1600						
	L46	ADJ INCREASE ACCRUED INTREST ON LOAN - CONTG REC	1380	1600						
	L48	ACCRUE REFUND OF LOAN REPAYMENT PRINCIPAL	9830	3010						
	L56	CLAIM CORRECTION LOAN DISBURSEMENT 2110/2140	5380	INPUT	1140	9844				
	L57	ADJUSTMENT TO DECREASE LOAN PRINCIPAL DISBURSEMENT	5380	INPUT	1140	9844				
	P53	CLAIM CUT-DECREASING AMT DISB BY TC 226-TC229	5330	INPUT	1140	9000				
	R01	CREATE RECORD DECREASING RP FILE BALANCE	6243	6242						
	R02	CREATE RECORD INCREASING RP FILE BALANCE	6242	6243						
	S01	RECORD SCO PAYMENT FOR FACE VALUE OF SECURITY	INPUT	1140						
	S03	RECORD SCO PAYMENT OF INTEREST PURCHASED	1320	1140						
	S05	SCO PAYMENT OF PREMIUM PAID ON SECURITY PURCHASED	2013	1140						
	S07	RECORD DISCOUNT ON SECURITY PURCHASED	INPUT	2014						
	S08	LIQUIDATE INTEREST PURCHASED - SCO COLLECT	1140	1320						
	S10	RECORD SALE OF SECURITY - SCO COLLECT	1140	INPUT						
	S12	LIQUIDATE DISCOUNT ON SECURITY WHEN SOLD	2014	INPUT						
	S13	LIQUIDATE PREMIUM ON SECURITY WHEN SOLD-SCO COLECT	1140	2013						
	S15	RECORD LOSS ON SALE OF SECURITY	8000	INPUT						
	S16	RECORD GAIN ON SALE OF SECURITY - SCO COLLECT	1140	8000						
	092	ADJUST INCREASE ENCUM, ALLOT & PROJ BUDGET ALLOW	6140	6130	6295	6280	6150	6155		
	099	RECORD ENCUMBRANCE, ALLOT & PROJ BUDGET ALLOWABLE	6140	6130	6295	6280	6150	6155		
	112	RECORD SCO COLLECTION OF OTHER SOURCES	1140	9830						
	114	RECORD SCO RECEIPT OF REMITTANCE-DEPOSITS (3500)	1140	1150						
	116	RECORD SCO COLLECTION OF ABATEMENTS	1140	9000						
	118	RECORD SCO COLLECTION OF A REIMBURSEMENT	1140	8100						
	119	RECORD LOAN FROM OTHER FUND	1140	3110						
	120	RECORD BILLING OF A/R - REVENUE	1313	8000						
	121	RECORD BILLING OF A/R - OPERATING REVENUE	1314	8000						
	122	RECORD BILLING OF A/R - REIMBURSEMENTS	1312	8100						
	123	RECORD BILLING OF A/R - ABATEMENTS	1311	9000						
	125	RECORD ADJUST INCREASING A/R - OPERATING REVENUE	1314	8000						
	128	RECORD DUE FROM OTHER GOVTS - REVENUE	1500	8000						
	129	RECORD DUE FROM OTHER GOVTS - REIMBURSEMENTS	1500	8100						
	130	RECORD DUE FROM OTHER GOVTS - ABATEMENTS	1500	9000						
	132	REC DUE FROM PAYROLL REVOLVING FUND-REVERTED APPN	1400	1150						
	133	SCO RECEIPT OF DUE FROM OTHER FUNDS-REIMBURSEMENTS	1140	1400						
	134	RECORD DUE FROM PAYROLL REVOL FND PEND SCO CLEARNC	1400	1150						
	135	SCO RECEIPT OF DUE FROM OTHER FUNDS - REVENUE	1140	1400						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>OTHER (Continued)</u>										
	136	RECORD SCO COLLECTION OF REVENUE (NOT BILLED)	1140	8000						
	138	REC SCO NOTICE OF LETTER OF CREDIT DRAWDOWN	1140	8000						
	139	LIQUIDATE/WRITE OFF A/R - CASH SHORTAGE	1600	1316						
	144	RECORD SCO COLLECTION A/R - OPERATING REVENUE	1140	1314						
	146	RECORD SCO COLLECTION OF A/R - REIMBURSEMENT	1140	1312						
	147	RECORD SCO RECEIPT OF REMIT-ADVANCE COLLECTS(3400)	1140	1150						
	148	RECORD SCO COLLECTION OF A/R - REVENUE	1140	1313						
	149	RECORD NEGATIVE PAYROLL A/R - ABATEMENT	9000	1311						
	152	RECORD SCO RECEIPT OF REVERTED APPROPRIATIONS	1140	9891						
	153	RECORD SCO RECEIPT OF DEPOSIT	1140	3500						
	156	REC SCO COLLECT OF AMTS DUE FROM OTH GOVTS-ABATE	1140	1500						
	159	SCO COLLECT AMOUNT DUE FROM OTHER GOVTS - REIMB	1140	1500						
	160	SCO COLLECT AMOUNT DUE FROM OTHER GOVTS - REVENUE	1140	1500						
	163	REC RECEIPT OF RETURNED ADVANCES TO OTHER FUNDS	1140	2120						
	164	REC PORTION OF ADV EARNED AS REIMB - NOT REMITTED	3400	8100						
	165	RECORD CASH OVERAGE AS REVENUE	3710	8000						
	167	ESTABLISH ACCT RECEIVABLE-AUDIT EXCEPTION-DEFERRED	1340	1600						
	169	ADJUST DECREASING ACCT RECEIVABLE-AUDIT EXCEPTIONS	1600	1340						
	172	RECORD SCO RECEIPT OF CASH TRANSMITTAL	1140	1150						
	174	RECORD DUE FROM OTHER FUNDS - REIMBURSEMENTS	1400	8100						
	175	RECORD DUE FROM OTHER FUNDS - ABATEMENTS	1400	9000						
	176	RECORD DUE FROM OTHER FUNDS - REVENUE	1400	8000						
	181	SCO RECEIPT OF AMOUNT DUE FROM OTHER FUNDS-ABATE	1140	1400						
	184	REC PORTION OF ADV EARNED AS REVENUE-NOT REMITTED	3400	8000						
	192	REC PORTION OF ADVANCE EARNED AS REIMB - REMITTED	3400	8100						
	193	REC PORTION OF ADVANCE EARNED AS REVENUE-REMITTED	3400	8000						
	194	RECORD DEPOSITS IN SMIF	1210	1140						
	195	RECORD RETURN OF SMIF DEPOSITS	1140	1210						
	197	REC SCO RECEIPT OF REMIT - CK FOR STOP PAY ORDER	3110	1150						
	198	RECORD TEMPORARY INVESTMENTS EXCEPT SMIF	INPUT	1140						
	199	REC RET OF TEMP INVESTMENTS EXCEPT SMIF	1140	INPUT						
	201	REDUCE DUE TO GOVERNMENTS & RECORD ABATEMENT	INPUT	9000						
	202	RECORD PAYMENT ON LOAN TO ANOTHER FUND	1140	1400						
	204	REDUCE 'DUE TO' & RECORD AN ABATEMENT	3110	9000						
	205	REDUCE ACCOUNT PAYABLE & RECORD ABATEMENT	3010	9000						
	219	RECORD LOAN MADE TO ANOTHER FUND	1400	1140						
	220	RECORD AN OBLIGATION	6170	6180						
	221	ESTAB DUE FROM OTHER GOVT-AUDIT EXCEPTION	1500	1600						
	222	RECORD AN ADJUSTMENT INCREASING AN OBLIGATION	6170	6180						
	223	RECORD AN ADJUSTMENT DECREASING AN OBLIGATION	6180	6170						
	224	LIQUIDATE AN OBLIGATION	6180	6170						
	236	CLAIM CORRECTION IN ORF (FUND 0998)	INPUT	1400						
	237	RECORD SCO DISBURSEMENT OF DEPOSITS	3500	1140						
	241	ADJ DECREASE DUE FROM OTHER GOVERNMENT-AUDIT EXCPT	1600	1500						
	242	REC DIRECT SCO PAY OF EXP NOT PREV ENC OR ACC	9000	1140						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP -----	TC ---	TITLE -----	DR1 ----	CR1 ----	DR2 ----	CR2 ----	DR3 ----	CR3 ----	DR4 ----	CR4 ----
<u>OTHER (Continued)</u>										
	244	ADJ INCREASE DUE FROM OTHER GOVERNMENT-AUDIT EXCPT	1500	1600						
	245	REC SCO PAY OF EXPENDITURE PREV ENCUMBERED	9000	1140					6155	6150
	248	REC SCO PAYMENT OF EXPENDITURE PREV ACCRUED	3010	1140						
	252	REDUCE CLAIMS FILED, NOTICE OF CLAIMS PAID	3020	1140						
	254	RECORD INTER-FUND LOAN (NONCURRENT PORTION)	2120	5340						
	256	RECORD CLAIM CORRECTION - INCREASE REVENUE	1140	8000						
	257	RECORD CLAIM CORRECTION - INCREASE REIMBURSEMENTS	1140	8100						
	258	REDUCE INTER-FUND LOAN (PAYMENT OR ACCRUAL)	5340	2120						
	259	LIQUIDATE DUE FROM OTH FUND - OP TRANSFERS-IN	1140	1400						
	260	RECORD ACCRUAL OP TRANS-IN - DUE FM OTHER FUNDS	1400	9811						
	262	REC SCO PAYMENT OF AMOUNT DUE TO OTHER FUNDS	3110	1140						
	263	SCO LIQUIDATION OF AMOUNTS DUE TO GOVERNMENTS	INPUT	1140						
	264	REC DISBURSEMENT/ESTABLISH PREPAY TO OTHER FUNDS	1730	1140	6270	6275				
	265	ADJUST DECREASE OPERATE TRANS IN/DUE FROM OTH FUND	9811	1400						
	266	REC RETURN OF PREPAYMENTS FROM OTHER FUNDS	3120	1140						
	267	REC REPAY OF ADVANCES RECEIVED FROM OTHER FUNDS	4010	1140						
	279	LIQUIDATE TRAVEL ADVANCE	1400	1712						
	281	LIQUIDATE EXPENSE ADVANCE	1400	1710						
	299	REC SCO DISB ADV TO OTH FUND-PROPRIETARY FUND ONLY	2120	1140						
	301	ALLOCATED COST - CHARGE - GENERATED TRANSACTION	9000	6297						
	302	ALLOCATED ENCUMBRANCE - CHARGE - ANNUAL	6151	6156						
	303	ALLOCATED COST RECOVERY - ALLOCATED - GENATD TRANS	6297	9000						
	305	ALLOCATED COST RECOVERY - DIRECT - GENERATED TRANS	6297	9000						
	306	ALLOCATED ENCUMBRANCE - RECOVERY - ANNUAL	6156	6151						
	307	ALLOCATED ENCUMBRANCE - CHARGE - MONTHLY	6160	6161						
	308	ALLOCATED ENCUMBRANCE - RECOVERY - MONTHLY	6161	6160						
	309	ALLOCATED ENCUMBRANCE - RECOVERY -DIRECT - MONTHLY	6161	6160						
	311	FUND SOURCE DISTRIBUTION - CHARGE	9000	6297						
	312	ENCUMBRANCE FUND DISTRIBUTION - CHARGE - ANNUAL	6151	6156						
	313	FUND SOURCE DISTRIBUTION - RECOVERY - ALLOCATED	6297	9000						
	315	FUND SOURCE DISTRIBUTION - RECOVERY - DIRECT	6297	9000						
	316	ENCUMBRANCE FUND DISTRIBUTION - RECOVERY - ANNUAL	6156	6151						
	317	ENCUMBRANCE FUND DISTRIBUTION - CHARGE - MONTHLY	6160	6161						
	318	ENCUMBRANCE FUND DISTRI - RECOVERY - MONTHLY ALLOC	6161	6160						
	319	ENCUMBRANCE FUND DISTR - RECOVERY - MONTHLY DIRECT	6161	6160						
	351	REC SCO TRANSFER OF PFA - ULTIMATE FUND (CHARGE)	6297	1140						
	352	REC SCO TRANSFER OF PFA - INITIAL FUND (CREDIT)	1140	6297						
	360	POSTING OF CLAIMS FILED - SYSTEM GENERATED	3021	3020						
	361	CLAIM CORRECT-REDUCE CLAIMS FILED-SYSTEM GENERATED	3020	1140						
	362	REDUCE CLAIMS FILED-NOTICE OF CLAIMS PD-AUTO POST	3020	1140						
	371	LABOR DISTRIBUTION-CHARGE/CREDIT (CLEARING ACCT)	9000	6201						
	372	PAYROLL DISBURSEMENT (SCO)	9000	1140						
	378	SCO PAYROLL DISTRIBUTION-A/P LIQUIDATION	3010	1140						
	381	YEC-LOAD PAYMENTS IN DOC FILE-NO GL SUPPORT	6150	6150						
	401	RECEIVE SECURITIES TO HOLD IN TRUST	2720	3500						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>OTHER (Continued)</u>										
	402	RETURN SECURITIES HELD IN TRUST	3500	2720						
	405	RECORD LIQUIDATION OF PREPAYMENT TO OSA	5330	1730						
	406	RECORD RETURN OF ORF APPROPRIATION ADVANCE	1140	1130						
	410	RECORD RECEIPT OF PREPAYMENTS FROM OTHER FUNDS	1140	3120						
	413	RECORD RECEIPTS OF RETURNED PREPAYMENTS	1140	1730	6275	6270				
	425	ADJUST SECURITIES HELD IN TRUST	2720	3500						
	434	LIQUIDATE A/R - DISHONORED CHECKS	1600	1315						
	436	ESTABLISH A/R - DISHONORED CHECKS	1315	1600						
	437	REC SCO DISBURSEMENT OF ADVANCE COLLECTION	3400	1140						
	439	RECORD INSTALLMENT CONTRACT AS LONG TERM LIABILITY	2910	4200						
	440	REDUCE LONG TERM INSTALLMENT CONTRACT AMOUNT	4200	2910						
	441	LIQUIDATE PREPAY TO OTHER FUND/APPN - GP EXPEND	5330	1730						
	445	RECORD CONTINGENT RECEIVABLES	1380	1600						
	446	LIQUIDATE CONTINGENT RECEIVABLES	1600	1380						
	447	INCREASE CONTINGENT RECEIVABLES - ADJUSTMENT	1380	1600						
	448	DECREASE CONTINGENT RECEIVABLES - ADJUSTMENT	1600	1380						
	451	RECORD INVESTMENT IN TIME DEPOSITS	1230	1140						
	452	RECORD RETURN OF INVESTMENT IN TIME DEPOSITS	1140	1230						
	453	ADJUST INCREASE DUE FROM OTHER GOVTS-REIMBURSMT	1500	8100						
	454	RECORD ADJUST INCREASING DUE FM OTH GOVT - REVENUE	1500	8000						
	455	RECORD SCO COLLECTION OF A/R ABATEMENTS	1140	1311						
	456	REC ADJUSTMENT DECREASING ACCTS RECEIVABLE - OTHER	1600	1319						
	457	REC ADJUSTMENT DECREASING DUE FRM OTR GOVTS-REVENUE	8000	1500						
	458	RECORD ADJUSTMT DECREASE DUE FM OTH GOVTS - REIMB	8100	1500						
	459	REC ADJUSTMENT DECREASE DUE FRM OTH GOVTS-ABATMNTS	9000	1500						
	460	RECORD AN ADJUSTMENT DECREASING A/R - REVENUE	8000	1313						
	461	RECORD AN ADJUSTMENT DECREASING A/R - OP REVENUE	8000	1314						
	462	RECORD AN ADJUSTMENT DECREASING A/R - REIMBURSEMTS	8100	1312						
	463	RECORD AN ADJUSTMENT DECREASING A/R - ABATEMENTS	9000	1311						
	465	RECORD PREPAYMENTS TO OSA (OTH FUND/APPN) RESERVED	1730	5330						
	466	RECORD AN ADJUSTMENT INCREASING A/R REVENUE	1313	8000						
	467	ESTABLISH NEGATIVE A/R-OTHER (PAYROLL A/R REVERTD)	1600	1319						
	468	ESTABLISH / INCREASE ACCOUNTS RECEIVABLE - OTHER	1319	1600						
	469	LIQUIDATE ACCOUNTS RECEIVABLE - OTHER	1600	1319						
	472	ADJUSTMENT DECREASING DUE FM OTH FUNDS - ABATEMENT	9000	1400						
	473	ADJUSTMENT DECREASING DUE FM OTH FUNDS - REVENUE	8000	1400						
	474	ADJUSTMENT DECREASING DUE FM OTH FUNDS - REIMBSMTS	8100	1400						
	481	RECORD OPERATING TRANSFERS-OUT	9812	1140						
	483	RECORD OPERATING TRANSFERS-IN	1140	9811						
	484	ADJUST INCREASE DUE TO OTHER FUNDS-OP TRANSFER-OUT	9812	3110						
	485	RECORD RETURN OF OPERATING TRANSFER-IN	9811	1140						
	486	RECORD RETURN OF OPERATING TRANSFER-OUT	1140	9812						
	487	ADJUST DECREASE DUE TO OTHER FUNDS-OP TRANSFER-OUT	3110	9812						
	488	LIQUIDATE PREPAY TO OTHER GOVTS - GP EXPEND	5330	1740						
	489	LIQUIDATE PREPAY TO NON-GOVT ENTITY - GP EXPEND	5330	1750						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP	TC	TITLE	DR1	CR1	DR2	CR2	DR3	CR3	DR4	CR4
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<u>OTHER (Continued)</u>	490	RECORD PURCHASE OF FIXED ASSET - PROPRIETARY FUNDS	INPUT	1140						
	491	REC DEPRECIATION EXP FOR FIXED ASSETS-PROPRIETARY	9000	INPUT						
	493	RECORD ACQUISITION OF NON-EXPENDABLE ASSETS	INPUT	5200						
	494	RECORD WRITE OFF OF NON-EXPENDABLE ASSETS	5200	INPUT						
	498	CORRECT OVERPAYMENT OF ACCRUAL	9000	3010						
	501	YEC-CLOSE DEBIT BAL ACCT-GL FILE-SHARED FUND	5570	INPUT						
	502	YEC-CLOSE CREDIT BAL ACCT-GL FILE-SHARED FUND	INPUT	5570						
	512	A-9 ESTAB RESERVE - DEFER REVENUE RECEIVABLE	8000	1600						
	513	A-12 ESTAB RESERVE FOR DEFERRED REIMB RECEIVABLES	8100	1600						
	514	A-12 ESTAB RESERVE FOR DEFERD ABATEMENT RECEIVABLES	9000	1600						
	517	YE RECLASS ENCUMB(A/P) TO DUE TO OTHER FUNDS/APPNS	3010	3110						
	519	YE RECLASS ENCUMBRANCES(A/P) TO DUE TO GOVERNMENTS	3010	INPUT						
	520	A-2 RECORD YEAR-END REVOLVING FUND CASH	1130	1400						
	540	RECLASS 6297 - ESTAB DUE FROM OTHER FUNDS	1400	6297						
	541	RECLASS 6297 - ESTAB DUE TO OTHER FUNDS	6297	3110						
	546	A-7 RECORD ABATEMENT FOR SURVEYED EQUIPMENT	2740	9000						
	548	A-5 REC ACCUMULATION OF DISCOUNT ON SECURITY	2014	8000						
	549	A-5 REC AMORTIZATION OF PREMIUM ON SECURITY	8000	2013						
	550	A-5 REC AMORTIZATION OF ACCRUED INTERST PURCHASED	8000	1320						
	552	ACCRUE YE DUE TO OTHER GOVT (EXCESS COLLECTIONS)	8000	INPUT						
	553	A-3 ACCRUE REIMBURSMT REFUND DUE FM OTH FUND/APPN	8100	3110						
	555	A-4 RECLASS A/R ABATEMENT-REVERTED APPN (CFY022)	9000	1311						
	556	A-4 RECLASS A/R REIMBURSEMT-REVERTED APPN (CFY022)	8100	1312						
	559	A-3 ACCRUE REIMBSMT REFUND DUE FM LOCAL GOVT	8100	3220						
	572	A-4 RECLASS ABATE DUE FROM OTH FUNDS-REVERTED APPN	9000	1400						
	573	A-4 RECLASS REIMB DUE FROM OTH FUNDS-REVERTED APPN	8100	1400						
	574	A-4 RECLASS ABATE DUE FROM OTH GOVTS-REVERTED APPN	9000	1500						
	575	A-4 RECLASS REIMB DUE FROM OTR GOVTS-REVERTED APPN	8100	1500						
	576	ESTABLISH A/R-OTHER (RECLASS PER CFY022 & CFY023)	1319	1600						
	577	ESTABLISH NEGATIVE A/R (RECLASS - CFY022 & CYF023)	1600	1319						
	578	A-10 FOR OTHER SOURCES	1600	9830						
	579	ACCRUE OPERATING TRANS-OUT AS DUE TO OTHER FUNDS	9812	3110						
	581	DECREASE FUND BALANCE	5530	1140						
	582	DECREASE RETAINED EARNINGS	5540	1140						
	583	YEC-CLOSE DEBIT BAL ACCT-GL FILE-RETAINED EARNINGS	5540	INPUT						
	584	YEC-CLOSE CREDIT BAL ACCT-GL FILE-RETAINED EARNINGS	INPUT	5540						
	585	A-10 FOR DUE TO OTHER FUNDS	1600	3110						
	586	A-10 FOR ADVANCE COLLECTIONS	1600	3400						
	587	A-10 FOR UNCLEARED COLLECTIONS	1600	3730						
	588	A-10 FOR REVENUE	1600	8000						
	589	A-10 FOR REIMBURSEMENTS	1600	8100						
	590	A-10 FOR ABATEMENTS	1600	9000						
	591	A-10 FOR REFUNDS TO REVERTED APPROPRIATIONS	1600	9891						
	592	YE RECLASS OF GLAN 1390 WITH A/R SUBSIDIARY INFO	1390	1390						
	593	YE RECLASS OF GLAN 1600 WITH A/R SUBSIDIARY INFO	1600	1600						
	595	YEC-CLOSE DEBIT BAL ACCT-GL FILE-NON SHARED FUND	5530	INPUT						
	596	YEC-CLOSE CREDIT BAL ACCT-GL FILE-NON SHARED FUND	INPUT	5530						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP -----	TC ---	TITLE -----	DR1 ----	CR1 ----	DR2 ----	CR2 ----	DR3 ----	CR3 ----	DR4 ----	CR4 ----
<u>OTHER (Continued)</u>										
	601	LOAD DEBIT BALANCE GLA - SUPPORT IN GL FILE ONLY	INPUT	9998						
	602	LOAD CREDIT BALANCE GLA - SUPPORT IN GL FILE ONLY	9998	INPUT						
	604	LOAD DEBIT BALANCE GLA - SUBSID FILE SUPPORT	INPUT	9998						
	605	LOAD CREDIT BALANCE GLA - SUBSID FILE SUPPORT	9998	INPUT						
	606	LOAD DEBIT BALANCE GLA - DOC FILE SUPPORT	INPUT	9998						
	607	LOAD CREDIT BALANCE GLA - DOC FILE SUPPORT	9998	INPUT						
	608	LOAD DEBIT BALANCE ACCT DOC & SUBSID FILE SUPPORT	INPUT	9998						
	609	LOAD CREDIT BALANCE ACCT DOC & SUBSID FILE SUPPORT	9998	INPUT						
	610	LOAD PRIOR YEAR APPROPS - UNENCUMBERED BALANCE	6120	6110						
	611	LOAD ORF DUE FM OTH FUNDS - DOC & SUBSID FL SUPT	1400	9998						
	612	LOAD ORF DUE TO OTH FUNDS - DOC & SUBSID FL SUPT	9998	3110						
	613	LOAD OFFICE REVOLVING FUND ADVANCES - CREDIT BAL	9998	INPUT						
	614	LOAD ACCOUNTS RECEIVABLE - OTHER	1319	9998						
	615	LOAD PRIOR YEAR ENCUMBRANCES/APPNS/ALLOTMENTS.	6150	6155	6120	6110	6140	6130		
	616	LOAD OFFICE REVOLVING FUND ADVANCES - DEBIT BAL	INPUT	9998						
	617	LOAD CLAIMS FILED	9998	3020						
	618	LOAD UNCLEAR COLLECTIONS	9998	3730						
	619	LOAD PREPAYMENTS TO OTHER GOVT ENTITIES	1740	5330						
	620	LOAD BOTH APPROPRIATIONS AND ALLOTMENTS	6120	6110	6140	6130				
	621	LOAD PREPAYMENTS TO NON-GOVERNMENTAL ENTITIES	1750	5330						
	624	LOAD BEGINNING BALANCES-PREPAYMENTS TO OSA	1730	9998						
	625	LOAD BEG BALANCE OF PREPAYMENTS TO OTH FNDS/APPROP	1730	9998	6270	6275				
	626	LOAD ALLOTMENT - BEGINNING BALANCE	6140	6130						
	627	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC & SUB	INPUT	9998						
	628	LOAD BEG A-2 CREDIT BAL IN ADVANCE FUND-DOC & SUB	9998	INPUT						
	629	LOAD BEG A-2 DEBIT BAL IN ADVANCE FUND-DOC FILE	INPUT	9998						
	636	ADJUSTMENT INCREASING PRIOR YEAR ENCUMBRANCES	6150	6155	6120	6110	6140	6130		
	640	LOAD PRIOR YEAR ENCUMBRANCES (NO ALLOTMENT)	6150	6155	6120	6110				
	654	YEC-LOAD NEW SOY PAYABLES - AP/GL FILE	6181	6171						
	655	YEC-LOAD TOTAL EARNED REIMB-AL FILE-NO GL SUPPORT	8100	8100						
	656	YEC-LOAD NET OR TOTAL ESTIMATED REIMB-ALLOT FILE	6230	6230						
	657	YEC-LOAD INCEP TO DATE EXP-AL FILE-NO GL SUPPORT	9000	9000						
	658	YEC-CARRYFWD UNEXPENDED APPN (INSTIT)-AP/GL FILE	6120	6110						
	661	YEC-LOAD BEG FED AUTH BAL-CC/GL FILE	6245	6246						
	662	YEC-LOAD BEG BALANCE-CC FILE ONLY	9998	9998						
	663	YEC-LOAD CASH INCREASE-CC FILE ONLY	9998	9998						
	664	YEC-LOAD BEG SMIF BAL-CC FILE ONLY	9998	9998						
	671	YEC-LOAD SOY ENCUMBRANCES-AP/GL FILE	6157	6152						
	680	YEC-CARRYFWD UNEXPEND APPN BAL-AP/GL FILE	6120	6110						
	681	YEC-CARRYFWD PENDING APPN REVISION-AP/GL FILE	6260	6250						
	683	YEC-CARRYFWD NET EST REIMB BAL-AP/GL FILE	6230	6240						
	684	YEC-CARRYFWD RESERVE-AP/GL FILE	6270	6275						
	686	YEC-CARRYFWD NET EST REVENUE-AP/GL FILE	6231	6241						
	691	YEC-LOAD DEBIT BAL ACCTS-GL FILE	INPUT	9998						
	692	YEC-LOAD CREDIT BAL ACCTS-GL FILE	9998	INPUT						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP -----	TC ---	TITLE -----	DR1 ----	CR1 ----	DR2 ----	CR2 ----	DR3 ----	CR3 ----	DR4 ----	CR4 ----
<u>OTHER (Continued)</u>										
	696	YEC-LOAD ALLOT BAL OR POST ENCUMB-AL/GL FILE	6140	6130						
	699	YEC-LOAD PY ENCUMB-AL/AP/GL FILE	6150	6155						
	701	YEC-LOAD ADVANCES-AP FILE ONLY	1730	1730						
	702	YEC-LOAD NET_COST_ALLOC-AP FILE ONLY	6297	6297						
	703	YEC-LOAD SCO_PFA_POSTED-AP FILE ONLY	6297	6297						
	704	YEC-REVERSE SOY ENC-AP FILE ONLY	6297	6297						
	705	YEC-REVERSE PY EOY FUT COMMIT-AP FILE ONLY	6153	6153						
	711	YEC-LOAD ADVANCES-AL FILE ONLY	1730	1730						
	714	YEC-LOAD ACCRUED REIMBURSEMENTS-AP FILE ONLY	8100	8100						
	715	YEC-LOAD ACCRUED REVENUES-AP FILE ONLY	8000	8000						
	716	YEC-LOAD UNREMITTED ABATEMENTS-AP FILE ONLY	9000	9000						
	717	YEC-LOAD UNREMITTED REIMBURSEMENTS-AP FILE ONLY	8100	8100						
	718	YEC-LOAD UNREMITTED REVENUES-AP FILE ONLY	8000	8000						
	719	YEC-LOAD INTRANS ABATEMENTS-AP FILE ONLY	9000	9000						
	720	YEC-LOAD INTRANS REIMBURSEMENTS-AP FILE ONLY	8100	8100						
	721	YEC-LOAD INTRANS REVENUES-AP FILE ONLY	8000	8000						
	722	YEC-LOAD ACCRUED PAYABLES-AP FILE ONLY	9000	9000						
	723	YEC-REVERSE PY SOY PAYABLES-AP FILE ONLY	6181	6181						
	724	YEC-LOAD SCO BUDGET-AP FILE ONLY	9998	9998						
	725	YEC-LOAD SCO ADVANCES-AP FILE ONLY	9998	9998						
	726	YEC-LOAD SCO EXPENDITURES-AP FILE ONLY	9998	9998						
	745	MOVE APPROPRIATION FILE ORF ADVANCES TO NEW YEAR	1130	1130						
	763	LOAD HISTORICAL ADVANCES-PROJECT FILE ONLY	3400	3400						
	768	LOAD ACCRUED REVENUE IN AP FILE	8000	8000						
	769	LOAD ACCRUED REIMBURSEMENTS IN AP & AL FILES	8100	8100						
	770	LOAD ACCRUED PAYABLES IN AP FILES	9000	9000						
	771	LOAD BEGINNING CASH BALANCE OF CC FILE	1140	1140						
	772	LOAD BEGINNING SMIF BALANCE OF CC FILE	1140	1140						
	773	LOAD BEGINNING AUTHORIZATION BALANCE OF CC FILE	1140	1140						
	774	LOAD FEDERAL TRUST FUND APPROP BALANCE TO CC FILE	1140	1140						
	780	LOAD HISTORICAL EXPENDITURES - GP FILE ONLY	9000	9000						
	781	LOAD HISTORICAL EXPENDITURES - GP/OP FILE ONLY	9000	9000						
	782	LOAD HISTORICAL REIMBURSEMENT - GP/OP FILE ONLY	8100	8100						
	783	LOAD HISTORICAL BUDGET ALLOWABLE - GP/OP FILE ONLY	6280	6280						
	784	LOAD HISTORICAL BUDGET OTHER - GP/OP FILE ONLY	6290	6290						
	785	ADJUST GL 1730 OSA ADVANCE SF ONLY	1730	1730						
	786	LOAD HISTORICAL REIMBURSEMENTS - GP FILE ONLY	8100	8100						
	787	LOAD HISTORICAL REVENUE - GP/OP FILE ONLY	8000	8000						
	788	LOAD HISTORICAL REVENUE - GP FILE ONLY	8000	8000						
	789	LOAD HISTORICAL BUDGET ALLOWABLE - GP FILE ONLY	6280	6280						
	790	LOAD ACCRUED RECEIPTS IN GP FILE	9998	9998						
	801	RECORD SCO JE RETURN OF PERMANENT CASH ADVANCE	1140	2710						
	805	RECORD PERFORMANCE DATA/STATISTICS	6902	6909						
	806	RECORD PLANNED STATISTICS/PERFORMANCE DATA	6909	6905						
	808	RECORD DOLLAR VALUE OF STATISTICS FROM T/C 805	6907	6910						

EXHIBIT II-2
TRANSACTION CODES BY SECURITY GROUP

SECURITY GROUP -----	TC ---	TITLE -----	DR1 ----	CR1 ----	DR2 ----	CR2 ----	DR3 ----	CR3 ----	DR4 ----	CR4 ----
<u>OTHER (Continued)</u>										
	809	RECORD SCO JE SETUP PERMANENT CASH ADVANCE	2710	1140						
	859	SCO PYMT OF TIME DEPOSITS - PREV RESERVED	1230	1140	5390	5530				
	875	INCREASE LOAN MADE TO ANOTHER FUND	1400	1140						
	880	REC DUE FM OTHER FUNDS - UNCOLLECTABLE SALARY ADV	1400	1714						
	913	ADD INFORMATIONAL DATA TO NON-ENCUMBRANCE DOCUMENT	INPUT	9998						
	943	ADD SUBSIDIARY OR INFO DATA TO NON-ENC DOCUMENT	INPUT	9998						
	965	LIQUDATE NEGATIVE DOCS CREATED BY TC 553	8100	3110						

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